ORIGINAL

**COMMISSIONERS** 

**BOB STUMP** 

PAUL NEWMAN

**BRENDA BURNS** 

GARY PIERCE, Chairman

SANDRA D. KENNEDY

THE ESTABLISHMENT OF JUST AND

THROUGHOUT THE STATE OF ARIZONA

FAIR VALUE OF ITS PROPERTY



1 2

3

4

5 6

7

10

9

11

12 13

14

15 16

17 18

19

20

21

22

23

24

25

26 27 BEFORE THE ARI

2812 SEP 26 P 2: 45

AZ CORP COMMISSION DOCKET CONTROL

Arizona Corporation Commission

DOCKETED

SEP 26 2012

DOCKETED BY



IN THE MATTER OF THE APPLICATION OF DOCKET NO. W-02450A-12-0312 WATER UTILITY GREATER TONOPAH FOR REASONABLE RATES AND CHARGES FOR UTILITY SERVICE DESIGNED TO REALIZE A REASONABLE RATE OF RETURN ON THE

NOTICE OF FILING REVISED SCHEDULES

On July 9, 2012 Water Utility of Greater Tonopah ("Tonopah" or "Applicant") filed a rate application. Staff has requested certain revisions in the schedules. Accordingly, revised schedules are attached.

RESPECTFULLY SUBMITTED this 26<sup>th</sup> day of September 2012.

ROSHKA DEWULF & PATTEN, PLC

Michael W. P Timothy J. Sabo

One Arizona Center

400 East Van Buren Street, Suite 800

Phoenix, Arizona 85004

Attorneys for Water Utility of Greater Tonopah

Original +13 copies of the foregoing filed this 26<sup>th</sup> day of September 2012, with:

Docket Control Arizona Corporation Commission

1200 West Washington

Phoenix, AZ 85007

	1
1	Copies of the foregoing hand-delivered/mailed this 26 <sup>th</sup> day of September 2012, to:
2	Lyn A. Farmer, Esq.
3	Chief Administrative Law Judge Hearing Division
4	Arizona Corporation Commission
5	1200 West Washington Phoenix, AZ 85007
6	Janice Alward, Esq.
7	Chief Counsel, Legal Division
8	Arizona Corporation Commission 1200 West Washington
9	Phoenix, AZ 85007
10	Steven M. Olea Director, Utilities Division
11	Arizona Corporation Commission
12	1200 West Washington Phoenix, AZ 85007
13	Garry D. Hays
14	The Law Offices of <i>Garry</i> D. Hays, PC 1702 East Highland Avenue, Suite 204
15	Phoenix, Arizona 85016
16	Attorney for New World Properties
17	Jeffrey W. Crockett, Esq. Brownstein Hyatt Farber Schreck LLP
18	One East Washington Street, Suite 2400 Phoenix, Arizona 85004
19	Attorney for New World Properties
20	
21	
22	By Deslav Ameril
23	
24	
25	
26	
27	

## Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011

Computation of Increase in Gross Revenue Requirement

Line	PERCEIPTION		[A]		[B]	[C] ORIGINAL			[D] FAIR VALUE
<u>No.</u>	DESCRIPTION Adjusted Pate Research					\$	2,206,816	\$	2,206,816
	Adjusted Rate Base					Ф	2,200,010	Ψ	2,200,010
2 3 4	Adjusted Operating Income (Loss)					\$	(175,170)	\$	(175,170)
5 6	Current Rate of Return (Line 3 / Line 1)						-7.94%		-7.94%
7 8	Required Operating Income (Line 9 * Line 1)					\$	236,637	\$	236,637
9	Required Rate of Return						10.72%		10.72%
11 12	Operating Income Deficiency (Line 7 - Line 3)					\$	411,807	\$	411,807
13 14	Gross Revenue Conversion Factor						1.645086		1.645086
15 16	Increase in Gross Revenue Requirements					\$	677,458	\$	677,458
17 18	Customer		Present	F	Proposed		Dollar		Percent
19	Classification		Rates		Rates		Increase		Increase
20 21	Residential	\$	168,037	\$	722,744	\$	554,707 11.702		330.1% 359.3%
22	Commercial		3,257		14,959 136,902		105,880		359.3% 341.3%
23	Irrigation		31,022 1,293		5.945		4,652		341.3% N/A
24	Construction		1,293		5,945		4,632		IN/A
25 26	Total of Water Revenues	\$	203,609	\$	880,551	\$	676,942		332.5%
	Total of Water Revenues	<u> </u>	203,009	Ψ	000,331	<u> </u>	070,542		002.070
27 28	Miscellaneous Revenues	\$	5,503	\$	5,503	\$	_		0.0%
29 30	Total Operating Revenues	\$	209,112	\$	886,054	\$	676,942		323.7%
31 32	Total Adjusted Revenues (Schedule C-1)	\$	207,705	\$	886,054	\$	678,348		326.6%
33									

\*The increse shown on line 32 does not match exactly with that shown on line 15 because an effort was made to keep 34 the rates to round numbers.

#### Supporting Schedules:

B-1

C-1

C-3

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Summary of Results of Operations

									 Projec	ted \	ear
		 Prior Ye	nded			Year		Present		Proposed	
Line						Actual		Adjusted	Rates		Rates
No.	Description	2/31/2009		12/31/2010		2/31/2011		2/31/2011	 2/31/2012		12/31/2012
1 2	Gross Revenues	\$ 228,723	\$	213,425	\$	214,736	\$	207,705	\$ 207,705	\$	885,163
3	Revenue Deductions and										
4	Operating Expenses	 327,246		(102,084)		200,142		382,875	382,875		661,027
5											
6	Operating Income	\$ (98,523)	\$	315,509	\$	14,594	\$	(175,170)	\$ (175,170)	\$	224,136
7											
8	Other Income and Deductions	13,872		(23,984,905)		-		-	-		-
9											
10	Interest Expense	 (31,392)		(30,471)		(28,562)		(28,562)	 (28,562)		(28,562)
11											
12	Net Income	\$ (116,043)	\$	(23,699,867)	\$_	(13,968)	\$	(203,732)	\$ (203,732)	\$	195,574
13											
14	Common Shares	1,000		1,000		1,000		1,000	1,000		1,000
15											
16	Earned Per Average	(440.04)		(00.000.07)		(49.07)		(203.73)	(203.73)		195.57
17 18	Common Share	(116.04)		(23,699.87)		(13.97)		(203.73)	(203.73)		195.57
19	Dividends Per										
20	Common Share	_		_		_		_	_		
21	Common Share										
22	Payout Ratio	-		-		-		-	-		-
23											
24	Return on Average										
25	Invested Capital	-0.56%		-179.67%		1.71%		21.55%	38.43%		-36.89%
26											
27	Return on Year End										
28	Capital	-0.43%		2964.69%		1.68%		19.22%	19.22%		-18.45%
29											
30	Return on Average	0.500/		400 400/		4.400/		44.000/	27.62%		-26.51%
31 32	Common Equity	-0.56%		-186.40%		1.10%		14.83%	27.02%		-20.5176
33	Return on Year End										
34	Common Equity	-0.43%		1874.09%		1.10%		13.81%	13,81%		-13.26%
35	Common Equity	-0.4070		1074.0070		1.1070		10.0170	10.0170		10.207
36	Times Bond Interest Earned										
37	Before Income Taxes	(5.02)		(770.06)		0.11		(13.06)	(13.06)		9.71
38		` '		, ,				, ,			
39	Times Total Interest and										
40	Preferred Dividends Earned										
41	After Income Taxes	(2.14)		11.35		1.51		(5.13)	(5.13)		8.85
42											
43											

Supporting Schedules: E-2 C-1 F-1

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Summary of Capital Structure

Line			Prior Yea	rs En	ded	 Test Year	 Projected Year		
No.	Description		12/31/2009		12/31/2010	12/31/2011	12/31/2012		
1 2	Short-Term Debt	\$	22,759	\$	24,211	\$ 25,759	\$ 27,407		
3 4	Long-Term Debt		465,200		440,989	 415,230	 387,823		
5 6	Total Debt	\$	487,959	\$	465,200	\$ 440,989	\$ 415,230		
7 8	Preferred Stock		-		-	-	-		
9 10	Common Equity		26,693,423		(1,264,604)	 (1,271,726)	 (1,475,458)		
11 12	Total Capital	\$	27,181,382	\$	(799,404)	\$ (830,737)	\$ (1,060,228)		
13 14	Capitalization Ratios:								
15 16	Short-Term Debt		0.08%		-3.03%	-3.10%	-2.58%		
17 18	Long-Term Debt	<del></del>	1.71%		-55.16%	 -49.98%	-36.58%		
19 20	Total Debt		1.80%		-58.19%	-53.08%	-39.16%		
21 22	Preferred Stock		0.00%		0.00%	0.00%	0.00%		
23 24	Common Equity		98.20%		158.19%	 153.08%	 139.16%		
25 26	Total Capital		100.00%		100.00%	100.00%	100.00%		
27 28 29	Weighted Cost of Short-Term Debt		-0.19%		-0.19%	-0.19%	-0.19%		
30 31 32	Weighted Cost of Long-Term Debt		-3.16%		-3.16%	-3.16%	-3.16%		
33 34 35	Weighted Cost of		0.00%		0.00%	0.00%	0.00%		

Supporting Schedules: E-1

D-1

# Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011

Constructure Expenditures and Gross Utility Plant Placed in Service

Line No.			Ex	nstruction penditures	F	Net Plant Placed In Service		Gross Utility Plant In Service
1	Prior Year Ended	12/31/2009	\$	368,079	\$	435,740	\$	5,200,334
2 3 4	Prior Year Ended	12/31/2010		110,887		298,227		5,498,561
5 6	Test Year Ended	12/31/2011		229,181		161,050		5,659,611
7 8 9 10 11	Projected Year Ended	12/31/2012				106,782		5,766,393
12 13								
14							•	
15 16								
17								
18 19								
20 21								
22								
23 24								
2 <del>4</del> 25								
26								
27 28								

## Supporting Schedules:

F-3

E-5

B-5

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Summary of Fair Value Rate Base

Line		Original Cost						
No.		Rate Base						
1	Plant in Service	\$ 5,766,393						
2	Less: Accumulated Depreciation	(1,863,416)						
3								
4	Net Plant in Service	\$ 3,902,977						
5								
6	LESS:							
7	Net CIAC	59,465						
8	Advances in Aid of Construction (AIAC)	1,619,985						
9	Customer Deposits	22,030						
10	Deferred Income Tax Credits	27,797						
11								
12	ADD:							
13	Unamortized Finance Charges	-						
14	Deferred Tax Assets	33,116						
15	Working Capital	-						
16	Utility Plant Acquisition Adjustment							
17								
18	Original Cost Rate Base	\$ 2,206,816						
19								

Supporting Schedules:	Recap Schedules:
B-2	A-1
B-3	
E-1	
B-5	

# Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Original Cost Rate Base Pro Forma Adjustments

Line No.	Description		[A] ctual End of Test Year	[B] ADJ #1 B-2.1			[C] ADJ #2 B-2.2a		[D] ADJ #3 B-2.2b		[E] justed End of Test Year
1	303 Land and Land Rights	Ś	177,430	\$		\$	-	\$	-	Ś	177,430
2	304 Structures and Improvements	*	47,677	•	-	•	-	•	-	•	47,677
3	307 Wells and Springs		299,601		_		_		_		299,601
4	309 Supply Mains		-		-		-		-		,
5	310 Power Generation Equipment		-		-		-		-		-
6	311 Pumping Equipment		1,787,637		-		-		-		1,787,637
7	320 Water Treatment Equipment		1,626,520		_		-		-		1,626,520
8	330 Distribution Reservoirs and Standpipes		228,655		_		-		-		228,655
9	331 Transmission and Distribution Mains		890,943		_		-		-		890,943
10	333 Services		43,069		-		-		-		43,069
11	334 Meters and Meter Installations		147,178				_		-		147,178
12	335 Hydrants		38,386		_		-		-		38,386
13	336 Backflow Prevention Devices		5,894		_		-		-		5,894
14	339 Other Plant and Miscellaneous Equipment		5,427		-		-		-		5,427
15	340 Office Furniture and Equipment		-		-		_		_		-,
16	341 Transportation Equipment		-		_		-		-		-
17	343 Tools, Shop and Garage Equipment		1,977		-		-		-		1,977
18	344 Laboratory Equipment		663		-		_		_		663
19	345 Power Operated Equipment		838		_		_		-		838
20	346 Communication Equipment		12,408		-		-		-		12,408
21	347 Miscellaneous Equipment		5,210		-		_		-		5,210
22	348 Other Tangible Plant		340,097		106,782		-		-		446,880
23											<del></del>
24	Total Plant in Service	\$	5,659,611	\$	106,782	\$	-	\$	-	\$	5,766,393
25	Less: Accumulated Depreciation		(1,863,416)		, <u>-</u>		_		-		(1,863,416)
26	Net Plant in Service (L59 - L 60)	\$	3,796,195	\$	106,782	\$	-	\$	-	\$	3,902,977
27	,										
28	LESS:										
29	Net Contributions in Aid of Construction (CIAC)	Ś	6,215,057	\$	_	Ś	(2,109,071)	\$	(4,046,521)	\$	59,465
30	Advances in Aid of Construction (AIAC)	~	1,619,985	*	_	•	-	•	-	•	1,619,985
31	Customer Meter Deposits		22,030		-				_		22,030
32	Deferred Income Tax Credits		27,797		-		-		-		27,797
33			,,								,
34	ADD:										
35	Unamortized Finance Charges	\$	-	Ś	-	\$	_	Ś	_	\$	
36	Deferred Tax Assets	~		•		•		*		*	
37	Meter deposits		28,678								28,678
38	Deferred gain		174								174
39	Bad debt		3,232								3,232
40	Deferred compensation		1,032								1,032
41	CIAC		2,381,534				(815,978)		(1,565,557)		0
42	Working Capital		-,552,554		-		.025,5.07		-		-
43	Utility Plant Acquisition Adjustment		-		_		-		_		-
44											
45	Original Cost Rate Base	\$	(1,674,024)	\$	106,782	\$	1,293,094	\$	2,480,964	\$	2,206,816

Supporting Schedules: E-1

Recap Schedules: B-1

Test Year Ended December 31, 2011 Rate Base Adjustment #1 Post Test Year CapEx

Line No. 1				
2	Company Name	Project ID	Total 2012	2
3				
4	Water Utility of Greater Tonopah	West Phoenix 6 Electrical Upgrades	\$	3,076
5		West Phoenix 6 Fluoride		8,625
6		WPE 6 Tank and Well Replacement		95,082
7	Water Utility of Greater Tonopah Total		\$	106,782
8				
9				

Test Year Ended December 31, 2011 Rate Base Adjustments #2 and 3 Contributions in Aid of Construction

33

Line											
No. 1											
2			Ral	ance		Balance		Total	Balance		TA Balance
3				1/2009		/31/2010		Additions	12/31/2011		12/31/2011
4			,	-,		,,			, ,		
5	39007-00-00	Contributions in Aid of Construction									
6	630	Water Utility of Greater Tonopah		73,118		73,118		-	73,118		
7											
8											
9	39012-00-00	Contributions in Aid of Construction Amort									
10	630	Water Utility of Greater Tonopah	1	(10,324)		(11,502)		(2,151)	(13,653)		
11		~		62.704		C4 C4E		(2.454) (	FO 465		
12		Total Net Traditional CIAC	\$	62,794	\$	61,615	\$	(2,151)	59,465		
13 14											
15											
16	39007-00-03	Contributions in Aid of Construction - ICFA									
17	630	Water Utility of Greater Tonopah	1	_		5,261,415			5,261,415		
18						-,			, ,		
19	39012-00-03	Less Amortization - ICFA									
20	630	Water Utility of Greater Tonopah		-		(858,999)		(355,895)	(1,214,894)		
21											
22		Total ICFA CIAC - Plant in service	\$		\$	4,402,416	\$	(355,895)	4,046,521	\$	1,565,557
23											
24											
25	39007-00-05	Contributions in Aid of Construction - ICFA		Capacity							
26	630	Water Utility of Greater Tonopah	\$	-	\$	2,109,071		;	2,109,071	\$	815,978
27											
28											
29											
30 31		Table CIAC	<del>-</del>	62.704	<u> </u>	6 572 102	<u>\$</u>	(358,046)	6,215,057	\$	2,381,534
		Total CIAC	<del>-&gt;</del>	62,794	\$	6,573,103	<del>-</del>	(338,040)	0,213,037	->	2,301,334
32											

## Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011

Schedule B-3

Pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base

Line No. 1	The Company did not make pro forma adjustments to gross plant in service and	
	accumulated depreciation for RCND rate base	
2		
3		
4		
5		
6		
7		
8		
	Supporting Schedules	Recap Schedules
	B-4	B-1

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 RCND Detail of Plant Accounts

> Supporting Schedules: RCND Study

Line	
No.	
1	
2	The Company did not conduct a Reconstruction Cost New Study.
3	
4	
5	
6	
7	
8	
9	

Recap Scheudles

B-3

Schedule B-5

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Computation of Working Capital Allowance

Line			
No.			
1			
2	The Company is not requesting a	working capital allowance.	
3			
4			
5			
6			
	Supporting Schedules	Recap Schedules	
	E-1	B-1	

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Adjusted Test Year Income Statement

			[A]	[B]	[C]	[D]		[E]
Line No.	DESCRIPTION	ī	Actual est Year	ro Forma ljustments	Adjusted Fest Year	Proposed Rate Increase	1	Adjusted Vith Rate Increase
1	Revenues							
2	Metered Water Sales	\$	177,314	\$ 24,888	\$ 202,202	\$ 677,458	\$	879,660
3	Water Sales - Unmetered		31,919	(31,919)	-	-		-
4	Other Operating Revenue		5,503	-	5,503	<del> </del>		5,503
5 6	Total Operating Revenues	\$	214,736	\$ (7,031)	\$ 207,705	\$ 677,458	\$	885,163
7	Operating Expenses							
8	601 Salary and Wages - Employees	\$	75,753	-	75,753	-		75,753
9	610 Purchased Water		960	-	960	-		960
10	615 Purchased Power		18,395	4,012	22,407	-		22,407
11	618 Chemicals		10,551	(29)	10,522	-		10,522
12	620 Materials and Supplies		20,175	- 1	20,175	-		20,175
13	621 Office Supplies and Expense		3,591	_	3,591	-		3,591
14	630 Outside Services		26,415	-	26,415	-		26,415
15	635 Contractual Services - Testing		5,109	-	5,109	-		5,109
16	636 Contractual Services - Other		· -	-	-	-		-
17	641 Rental of Building/Real Property		2,597	_	2,597	-		2,597
18	650 Transportation Expenses		5,733	_	5,733	-		5,733
19	657 Insurance - General Liability		1,557	-	1,557	-		1,557
20	659 Insurance - Other		269	-	269	-		269
21	666 Regulatory Commission Expense - Rate Case		1,333	807	2,140	-		2,140
22	670 Bad Debt Expense		4,930	(161)	4,769	15,553		20,322
23	675 Miscellaneous Expenses		7,393	(172)	7,221	-		7,221
24	403 Depreciation Expense		375,446	5,339	380,785	-		380,785
25	403 Depreciation Expense – CIAC Amortization		(358,046)	355,895	(2,151)	-		(2,151)
26	408 Taxes Other Than Income		1,553	-	1,553	-		1,553
27	408.11 Taxes Other Than Income - Property Taxes		7,752	3,502	11,254	11,580		22,835
28	409 Income Taxes		(11,324)	(186,461)	(197,785)	251,018		53,233
29	Total Operating Expenses	\$	200,142	\$ 182,733	\$ 382,875	\$ 278,152	\$	661,027
30								
31 32	Utility Operating Income (Loss)	\$	14,594	\$ (189,764)	\$ (175,170)	\$ 399,306	\$	224,136
33	421 Non-Utility Income	\$	-	-	-	-		-
34	426 Miscellaneous Non-Utility Expenses		-	-	-	-		-
35	427 Interest Expense		(28,562)	-	(28,562)	_		(28,562)
36	Total Other Income and Deductions	\$	(28,562)	\$ -	\$ (28,562)	\$ -	\$	(28,562)
37 38	Net Income (Loss)	\$	(13,968)	\$ (189,764)	\$ (203,732)	\$ 399,306	\$	195,574

Supporting Schedules: E-2 C-2

Recap Schedules:

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Income Statement Pro Forma Adjustments

National Particular   Actual   ADJ451   ADJ452   ADJ451   ADJ451   ADJ451   ADJ451   ADJ451   ADJ451   ADJ452   ADJ451			ζ		<u>.</u>			•	<u>.</u>		Ξ		=		Σ	•	<u>.</u>		Ξ
Reviewless         Features         5 177314         5 177314         5 177314         5 17319		,	Actual Fest Year	4	DJ #1 C-2.1	₹∪	)J#2 72.2	Åο	.J#3	₹o	),# <b>4</b> -2.4	Αo	)J#5 -2.5	Αo	).1#6 -2.6	AD.	#7 2.2	Ā	ADJ#8
Watered Water         3 1,534         3         7 1,534         3         7 1,334         3         7 1,334         3         7 1,334         3         7 1,334         3         7 1,334         3         7 1,334         3         7 1,334         3         7 1,334         3         7 1,334         3         7 1,334         3         7 1,334         3         7 1,334         3	Reverues	٠				•		4		٠	1000 01	•	1000.01	,		4		,	
With distribution of Distribution of Chronical States of Distribution of Chronical States of Distribution Chr	Metered Water Sales	v	177,314	'n		'n	•	љ		'n	(1,319)	^	(21/'5)	^		٨		^	31,919
Operating Revenues 5,503 5 5 5 1,119 5 (5,712) 5 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Water Sales - Unmetered		31,919		٠						•		ı		•				(31,91
Total Operating Revenues	Other Operating Revenue		5,503		-		-				٠				,		٠		'
Operating Expenses         5         5         5         5         5         5         5         6         6         6         6         6         6         6         6         6         6         6         7         7         7         7         7         7         7         8         9         6         7         9         6         9         6         9         6         9         6         9         6         9         6         9         6         9         6         9         6         9         6         9         6         9         6         9	Total Operating Revenues	v	214,736	s	ı	s	,	ς		•	(1,319)	s	(5,712)	••		v,		s	•
Operative Discoverses																			
610 Entables with Wagners Employees 5 75,733 5 5 5 5 5 6 6 10 Entables with Wagners Employees 5 75,733 5 5 5 5 5 6 10 Entables with Wagners Employees 4 6 10 Entables with Wagners Employees 4 6 10 Entables with Wagners Plant & 20,175	Operating Expenses																		
616 Purchased Water 618 Charlostes Power 618 Charlostes Power 618 Charlostes Power 618 Charlostes Power 619 Charlostes Power 620 Materials and Supplies 620 Charlostes Services - Testing 620 Charlostes Services - Testing 620 Charlostes Services - Cherr 641 Rental Services - Cherr 641 Rental Commission Expenses 652 Charlostes Services - Cherr 643 Financia Services - Cherr 644 Rental Lability 659 Insurance - Cherr 641 Rental Lability 659 Insurance - Cherr 641 Rental Lability 650 Insurance - Cherr 641 Rental Lability 650 Insurance - Cherr 641 Rental Lability 650 Insurance - Cherr 642 Respulsion Commission Expenses 650 Respulsion Charlostes - Rate Case 650 Respulsion Charlostes - Rate Case 650 Respulsion Expenses 670 Resp	601 Salary and Wages - Employees	\$	75,753	\$	•	s		۰,		s		s		s		s		s	•
615 Chemicale Power 620 Materials and Supplies 620 Materials and Supplies 620 Outled Services 620 Outled Services 620 Outled Services 63.191 620 Outled Services 630 Outled Services 631 Naturation Contractual Services 640 Fearfail of Building/Real Property 650 Fearfail ability 650 Fearfail ab	610 Purchased Water		096		•														•
6 to Chemicals 6 conductal services 6 20 Outside Services 7 2415 6 contractual Services - Chemical Capteres 7 contractual Services - Chemical Capteres 7 contractual Services 7 contra	615 Purchased Power		18,395		•				,		(20)				4,062				
620 Outside Sandkes         3,31           620 Outside Sandkes         3,51           630 Outside Sandkes         2,6415           630 Outside Sandkes         2,6415           630 Outside Sandkes         2,6415           630 Contractual Sandkes - Testing         5,109           630 Contractual Sandkes - Testing         2,537           630 Transportation Expenses         5,733           650 Transportation Expenses         1,537           650 Instance - Other Testing         2,537           650 Instance - Other Testing         1,333           650 Instance Expenses         1,1,324           650 Instance Expenses         1,1,324           650 Instance Expenses         1,1,333           650 Instance Expenses         1,1,333           650 Instance Expenses         1,1,333	618 Chemicals		10,551				ı		1		(53)		,						٠
620 Outside Services 63 Outside Services 63 Outside Services 64 Outside Services 64 Outside Services 64 Outside Services 64 Outside Services 65 Ou	620 Materials and Supplies		20,175		•		ı		1				1						٠
630 Outside Services 650 Outside Services 650 Contractual Services - Teating 5,109 651 Recreated Services - Charle 651 Recreated Recreases 650 Contractual Services - Charle 651 Recreated Recreases 650 Contractual Services - Charle 651 Recreated Recreases 650 Contractual Services - Charle 650 Recreated Recreases 650 Recreated Recreated Recreases 650 Recreated Recreases 650 Recreated Recreases 650 Recreated Recreated Recreated Recreated Recreated Recreated Recreases 650 Recreated Recreated Recreated Recreated Recreated Recreated R	621 Office Supplies and Expense		3,591				,		,				,						•
635 Contractual Services - Testing 5,109 650 Contractual Services - Other 651 Instruction Chemises - Chemises - Rate Case - Rate Case - 1,333 (1,133) 2,140	630 Outside Services		26,415																
636 Contractual Services - Other Case 641 Renal of BuildingRead Property 5,733 1,152	635 Contractual Services - Testing		5,109		,		,		,		٠								٠
641 Rental of Building/Real Property 2,537	636 Contractual Services - Other		ı		•		•		,										•
Syperate State Case         5,733         2,140         2,140         2,140         2,140         2,140         355,895         355,712)         355,712)	641 Rental of Building/Real Property		2,597		•								•		,		,		٠
reral Liability 1,557	650 Transportation Expenses		5,733		•												•		٠
1,333   1,333   2,140	657 Insurance - General Liability		1,557										1						•
mission Expense – Rate Case 1,333 (1,333) 2,140	659 Insurance - Other		269												•				•
sse         4,930         - </td <td>666 Regulatory Commission Expense - Rate Case</td> <td></td> <td>1,333</td> <td></td> <td>(1,333)</td> <td></td> <td>2,140</td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td>	666 Regulatory Commission Expense - Rate Case		1,333		(1,333)		2,140		,										•
sypenses         7,393         (172)         355,895           pense         375,446         355,895         355,895           pense         CIA,234         355,895         355,895           Typerses         \$ 10,324         \$ 1,333         \$ 2,140         \$ 172 </td <td>670 Bad Debt Expense</td> <td></td> <td>4,930</td> <td></td> <td>1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ı</td> <td></td> <td>,</td> <td></td> <td>•</td>	670 Bad Debt Expense		4,930		1										ı		,		•
403 Depreciation Expense 403 Depreciation Expense 404 Depreciation Expense 405 Depreciation Expense 406 Taxes Other Than Income 407 Income 407 Income 408 Taxes Other Than Income 408 Taxes 408 Taxes Other Than Income 409 Income 4	675 Miscellaneous Expenses		7,393		,				(172)								·		•
403 Depreciation Expense – CIAC Amortization  1,553 408 Taxes Other Than Income 408 Taxes Other Than Income 408 Taxes Other Than Income 408 Total Operating Expenses  2,1453 409 Income Taxes Other Than Income 408 Total Other Income 408 Total Other Income 408 Total Other Income 408 Taxes Other Than Income 409 Income 409 Income 400 Income	403 Depreciation Expense		375,446										,						•
408 Taxes Other Than Income       1,553         408.11 Taxes Other Than Income - Property Taxes       7,752         408.11 Taxes Other Than Income - Property Taxes       (11,324)         408.11 Taxes Other Than Income - Property Taxes       (11,324)         408.11 Taxes Other Than Income - Property Taxes       (11,324)         409 Income Taxes       (11,324)         409 Income Taxes       (1,324)         400 Income Taxes       (1,240)         41 Non-Utility Income       \$ (1,240)         42 Income Taxes       \$ (1,240)         43 Income Taxes       \$ (1,240)         44 Income Taxes       \$ (1,240)         44 Income Taxes       \$ (1,240)         42 Income Taxes       \$ (1,240)         44 Inco	403 Depreciation Expense - CIAC Amortization		(358,046)				ı									35	5,895		•
408.11 Taxes Other Than Income - Property Taxes       7,752       -			1,553																•
409 Income Taxes  409 Income Taxes  Total Operating Expenses  5 200,142 \$ (1,333) \$ 2,140 \$ (172) \$ (78) \$ . \$ 4,062 \$ 355,895  Operating Income (Loss)  421 Non-Utility Income 426 Miscellaneous Non-Utility Expense  427 Interest Expense  428 Income Income and Deductions  5 (28,562) \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$			7,752																•
Total Operating Expenses         \$ 200,142         \$ (1,333)         \$ 2,140         \$ (172)         \$ (78)         \$ 4,062         \$ 35,895           Operating Income (Loss)         \$ 14,594         \$ 1,333         \$ (2,140)         \$ (1,240)         \$ (5,712)         \$ (4,062)         \$ (35,895)           421 Non-Utility Income         \$ 1,240	-		(11,324)						•		F		_		-				1
Operating Income (Loss)         \$ 14,594         \$ 1,333         \$ (2,140)         \$ 172         \$ (1,240)         \$ (5,712)         \$ (4,062)         \$ (355,895)           421 Non-Utility Income         \$ 5		\$	200,142	s	(1,333)	\$	2,140	\$	(172)	w	(78)	w	•	s	4,062		5,895	s,	1
Operating Income (Loss)         \$ 14,594         \$ 1,333         \$ (2,140)         \$ 172         \$ (1,240)         \$ (5,712)         \$ (4,062)         \$ (355,895)           421 Non-Utility Income         \$ 1,333         \$ 1,333         \$ 1,240)         \$ 1,240)         \$ 1,240)         \$ 1,240)         \$ 1,25,895)           427 Inferest Expense         (28,562)         - 5         - 5         - 5         - 5         - 5           Total Other Income and Deductions         \$ (13,968)         \$ 1,333         \$ (2,140)         \$ (1240)         \$ (5,712)         \$ (4,062)         \$ (355,895)																			
421 Non-Utility Income 426 Miscellaneous Non-Utility Expense 427 Interest Expense 427 Interest Expense 427 Interest Expense 5 (28,562) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		<del>∨</del>	14,594	<del>⇔</del>	1,333	49	(2,140)	ss.	172	ø	(1,240)	ss.	(5,712)	<b>↔</b>	(4,062)		5,895)	<del>⇔</del>	ŀ
426 Miscellaneous Non-Utility Expenses (28,562)		<b>⋄</b>	•	۰,		s	,	۰,		s	,	\$		۰,		۰,		s	,
427 Interest Expense (28,562)			1		•														,
Total Other Income and Deductions \$ (28,562) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$			(28,562)								•						•		1
Net Income (1 oss) \$ (1240) \$ (1240) \$ (1240) \$ (4 062) \$ (355.895)		φ	(28,562)	s		\$		\$	٠	\$		\$		\$		\$		\$	
	Net Income (Loss)	s	(13,968)	69	1,333	€9	(2,140)	69	172	€9	(1,240)	69	(5,712)	69	(4,062)	36	(268'5)	₩	•

Recap Schedules C-1

Supporting Schedules: C-2 E-2

[R]	With Rate Increase	879,660	1	5,503	885,163	75,753	096	22,407	10,522	20,175	3,591	26,415	5,109		2,597	5,733	1,557	569	2,140	20,322	7,221	380,785	(2,151)	1,553	22,835	53,233	661,027	224,136		1	(28,562)	(28,562)	195,574
<	اء 🛚 ک	€9			s																						Υ	\$				δ	69
<u>[</u>	ADJ#18 C-2.14.b	٠	•	,		,		•	•	•			,	٠	•	•	•	•	,	,	,	,	1	ı	•	251,018	\$ 251,018	\$ (251,018)	,	•	•	- \$	\$ (251,018)
		•		1	••																				0								
⊡	ADJ#17 C-2.12.b		•	1.	•	•	١	1	1	•	١		٠	•	1	٠	١	ı	٠	•	•	,	,	٠	11,580	1	11,580	(11,580)	•	,	٠	٠	(11,580)
	A ?	٠			s	s																					s	69	vs			Υ	es
[0]	ADJ#15 A-1, C-2.11	677,458	•	•	677,458	ı	•							,					,	15,553	1	1	•	1			15,553	661,905		•	•	-	661,905
	* 4	φ.			s	δ.																					∽	69	٠,			\$	€9
[N]	Aujusteu Test Year - As Filed	202,202		5,503	207,705	75,753	096	22,407	10,522	20,175	3,591	26,415	5,109	•	2,597	5,733	1,557	569	2,140	4,769	7,221	380,785	(2,151)	1,553	11,254	(197,785)	382,875	(175,170)	,	,	(28,562)	(28,562)	(203,732)
•	, <sub>e</sub> ,	v,			\$																						Υ	69				s	69
[ <u>M</u> ]	ADJ#14 C-2.14.a				•				•					,												(186,461)	(186,461)	186,461	•	•			186,461
	* 0	v			\$	<b>\$</b>																					\$	↔	٠,			s	69
Ξ	ADJ#12 C-2.12.a										1		•	,	•		,	,						•	3,502	•	3,502	(3,502)	,	٠		,	(3,502)
	¥ 0	s)			\$	\$																					φ	€9	S			ş	8
区	ADJ#11 C-2.11			,				,			ı		,		,	1	,	,		(161)			•				(161)	161					161
	∯ S	v,			s	s																					s	49	\$			\$	es.
5	ADJ#9 C-2.9	,		•			٠						٠								,	5,339		,			5,339	(5,339)	•	,	•	,	(5,339)
	۷ ا	<b>⋄</b>			s	٠,																					s	•	٠,			\$	s

Schedule C-2.1

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Income Statement Adjustment 1

Lina					
Line	1				
No.	Company ID	Company	Devenue	Increase/Decrease	Percent
1	Company				
2		202 Palo Verde Utilities Co.	\$	6,063,392.00	40.00%
3		602 Santa Cruz Water Company	\$	1,542,323.00	40.00%
4		618 Valencia Water Company	\$	1,473,012.00	14.00%
5		622 Willow Valley Water Company	\$	428,047.00	4.00%
6		630 Water Utility of Greater Tonopah	\$	24,283.00	1.00%
7		634 Water Utility of Greater Buckeye	\$	77,259.000	1.00%
8			\$	9,608,316.00	100.00%
9					
10					
11	Acct 28090	Total Rate Case Expense	\$	400,000.00	
12		Number of Years for Amortizatio	n	3	
13		Period Amortization Start		8/31/2010	
14		Period Amortization End		8/31/2013	
15		Monthly Amortization Expense	\$	11,111.11	
16					
17			Α	mortization Expense by Co	mpany

Amortization	Evenee	by Company
Amortization	Expense	by Company

17			Amortization Expense by 0	Company			
	Period Ended	Palo Verde Utilities Co.	Santa Cruz Water Company	Valencia	Willow Valley	Water Utility	Water Utility
18				Water	Water	of Greater	of Greater
19	1/31/2010 :	<u> </u>	\$ -	Company \$ -	Company	Tonopah \$ -	Buckeye \$
20	2/28/2010		\$ -	\$ -	\$ - \$ -	\$ -	\$ -
	3/31/2010	•	\$ -	\$ -	\$ - \$ -		
21	4/30/2010		\$ -	\$ -	\$ -	\$ - \$ -	\$ - \$ -
22 23	5/31/2010		\$ -	\$ -	\$ - \$ -	\$ -	\$ - \$ -
	6/30/2010		\$ -	_	-		
24	7/31/2010			_		\$ -	\$ -
25	8/31/2010	•	\$ -	•	\$ -	\$ -	\$ -
26		• • • •	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
27	9/30/2010 \$ 10/31/2010 \$		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
28		•	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
29	11/30/2010 5		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
30	12/31/2010	• • • • • • • • • • • • • • • • • • • •	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111,11
31	1/31/2011		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
32	2/28/2011		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111,11
33	3/31/2011		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
34	4/30/2011	·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
35	5/31/2011	·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
36	\$	•	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
37	5	•	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
38	8/31/2011	•	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
39	9/30/2011	·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
40	10/31/2011		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
41	11/30/2011	, :	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
42	12/31/2011		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
43	1/31/2012	·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111,11
44	2/29/2012	·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
45	3/31/2012	·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
46	4/30/2012	•	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
47	5/31/2012	•	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
48	6/30/2012	•	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
49	7/31/2012		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
50	8/31/2012	·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
51	9/30/2012		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
52	10/31/2012	,	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
53	11/30/2012		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
54	12/31/2012	·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
55	1/31/2013		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
56	2/28/2013		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
57	3/31/2013		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
58	4/30/2013	·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
59	5/31/2013		\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
60	6/30/2013	· ·	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
61	7/31/2013	• • • •	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11
62	8/31/2013	-	\$ -	\$ -	\$ -	\$ -	\$ -
63							

#### Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Income Statement Adjustment 2 2011 Rate Case Costs

Line No.

	e connections @ 12/31/2011	Percent
202 Palo Verde Utilities Co.	15,831	39.86%
602 Santa Cruz Water Company	16,015	40.32%
618 Valencia Water Company	5,343	13.45%
622 Willow Valley Water Company	1,502	3.78%
630 Water Utility of Greater Tonopah	324	0.82%
634 Water Utility of Greater Buckeye	627	1.58%
622 Water Utility of Northern Scottsdale	76	0.19%
	39,718	100.00%

13	Description		Total	Pale Verde Utilities Co.	Se	inta Cruz Water Company	Ą	(alencia Water Company	Villow Valley ater Company	Water Utility of Greater Tonopah	ater Utility of eater Buckeye	ter Utility of Northern Scottsdale		
14	Desert Mountain A	\$	122,062.50	\$ 48,652,28	\$	49,217.76	\$	16,420.26	 4,615.99	 995.73	\$ 1,926.91	\$ 233.57		
15	Insight Consulting,	\$	216,000.00	\$ 86,094.37	\$	87,095.02	\$	29,057.05	\$ 8,168.39	\$ 1,762.02	\$ 3,409.84	\$ 413.31		
16	Roshka Dewulf & F	\$	370,302.78	\$ 147,597.14	\$	149,312.63	\$	49,814.39	\$ 14,003.59	\$ 3,020.75	\$ 5,845.71	\$ 708.57		
17	Ullmann & Compai	\$	78,808.75	\$ 31,411.99	\$	31,777.08	\$	10,601.62	\$ 2,980.28	\$ 642.88	\$ 1,244.10	\$ 150.80		
18	Total	s	787,174.03	\$ 313,755.78	\$	317,402.49	\$	105,893.32	\$ 29,768.25	\$ 6,421.38	\$ 12,426.56	\$ 1,506.25	\$ 787.	174.03
19														
20														
21	Check	\$												
22														
23	Amortization:													
24	Year 1	\$	262,391.34	\$ 104,585.26	\$	105,800.83	\$	35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08		
25	Year 2	\$	262,391.34	\$ 104,585.26	\$	105,800.83	\$	35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08		
26	Year 3	\$	262,391.34	\$ 104,585.26	\$	105,800.83	\$	35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08		
27														
28		\$	787,174.03	\$ 313,755.78	\$	317,402.49	\$	105,893.32	\$ 29,768.25	\$ 6,421.38	\$ 12,426.56	\$ 1,506.25		
29														
30														
31														
32														
33														
34														
35														
36														
37														
38														
39														
40														

Schedule C-2.3

Test Year Ended December 31, 2011 Income Statement Adjustment 3 Low Income Relief Tariff

Line No. 

		Total 2011
Company	Description	Accrual
Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
Valencia Water Company	Balance LIRT Liability	(2,761.00)
Willow Valley Water Company	Balance LIRT Liability	(841.50)
Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)
		(20,810.90)

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 4
Annualize Revenue & Expense to reflect End-of-Test Year Cutomer Counts

		[A	N]	[B]	[C]		[D]		[E]
_ine No.	Class of Service	Average Custo Per Bill Sch. H-:	mers Count	Year-End Number of Customers	Average Additional Customers [B - A]	,	Average Bill	Rev	ditional enues at ent Rates
l	5/8" Residential Greater Tonopah		304	305	1		44.45		533.40
2	3/4" Residential Greater Tonopah		4	3	(1)	ı	46.35		(556.20)
3	1" Residential Greater Tonopah		8	7	(1	ı	108		(1,296.00)
1	1.5" Residential Greater Tonopah		2	2	-		115.08		-
5 S 7	Subtotal Residential		318	317	(1	ı	314		
3	5/8" Commercial Greater Tonopah		2	2	-		66		-
•	1" Commercial Greater Tonopah		2	2	-		100		
10	1.5" Commercial Greater Tonopah		-		-				-
1	6" Commercial Greater Tonopah		-		-		-		
12 13 14	Subtotal Commercial		4	4	-		166		
15	2" Irrigation		2	2	-		1,129		-
16	3" Irrigation		1	1	-		448		-
17	Subtotal Irrigation		3	3	-		1,577		
18									
19	Total								(1,318.80)
20									
21									
		Aug							
22		Ave							
		Cost	Per						
22 23 24 25	Class of Expense	Cost	Per s Sold						
22 23 24 25 26		Cost Gallon Per Sc	Per s Sold ch. E-7						
22 23 24 25 26 27 28	Pumping Water Treatment	Cost Gallon	Per s Sold						
22 23 24 25 26 27 28 29	Pumping	Cost Gallon Per Sc	Per s Sold ch. E-7						
22 23 24 25 26 27 28 29 30	Pumping Water Treatment	Cost Gallon Per Sc \$	. Per s Sold ch. E-7 0.52 0.30	Average	Change in	Cha	nge in	Chang	e in
22 23 24 25 26 27 28 29 30 31	Pumping Water Treatment	Cost Gallon Per Sc \$	9 Per s Sold ch. E-7 0.52 0.30	Average Consumption	Change in M Gallons		nge in Najara Cost	Chang: Treatm	
22 23 24 25 26 27 28 29 30	Pumping Water Treatment	Cost Gallon Per Sc \$	Per s Sold sh. E-7 0.52 0.30 ge in	Average Consumption 96.19	Change in M Gallons -96	Pum	nge in nping Cost (49.79)		ent Cost
22 23 24 25 26 27 28 29 30 31 32	Pumping Water Treatment Totals	Cost Gallon Per Sc \$	9 Per s Sold ch. E-7 0.52 0.30	Consumption	M Gallons	Purr s \$	ping Cost	Treatm	ent Cost
22 23 24 25 26 27 28 29 30 31 32 33	Pumping Water Treatment Totals Residential	Cost Gallon Per Sc \$	Per s Sold sh. E-7  0.52 0.30  ge in omers (1)	Consumption 96.19	M Gallons -96	Pum \$ \$ \$ \$	ping Cost (49.79) - -	Treatm \$ \$ \$	ent Cost (28.56) - -
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Pumping Water Treatment Totals  Residential Commercial	Cost Gallon Per Sc \$	Per s Sold sh. E-7  0.52 0.30  ge in omers (1)	Consumption 96.19 143.00	M Gallons -96	Pum s \$	ping Cost	Treatm \$ \$	ent Cost (28.56) - -
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	Pumping Water Treatment Totals  Residential Commercial Irrigation	Cost Gallon Per Sc \$	Per s Sold sh. E-7  0.52 0.30  ge in omers (1)	Consumption 96.19 143.00	M Gallons -96	Pum \$ \$ \$ \$	ping Cost (49.79) - -	Treatm \$ \$ \$	ent Cost (28.56) - -
22 23 24 25 26 27 28 29 33 33 33 34 35 36 37 38 39	Pumping Water Treatment Totals  Residential Commercial Irrigation	Cost Gallon Per Sc \$	Per s Sold sh. E-7  0.52 0.30  ge in omers (1)	Consumption 96.19 143.00	M Gallons -96	Pum \$ \$ \$ \$	ping Cost (49.79) - -	Treatm \$ \$ \$	ent Cost (28.56) - -
22 23 24 25 26 27 28 29 33 33 33 33 33 33 34 35 36 37 38 39 40	Pumping Water Treatment Totals  Residential Commercial Irrigation	Cost Gallon Per Sc \$	Per s Sold sh. E-7  0.52 0.30  ge in omers (1)	Consumption 96.19 143.00	M Gallons -96	Pum \$ \$ \$ \$	ping Cost (49.79) - -	Treatm \$ \$ \$	ent Cost (28.56) - -
22 23 24 25 26 27 28 29 30 31 33 33 34 35 36 37 38 39 40	Pumping Water Treatment Totals  Residential Commercial Irrigation	Cost Gallon Per Sc \$	Per s Sold sh. E-7  0.52 0.30  ge in omers (1)	Consumption 96.19 143.00	M Gallons -96	Pum \$ \$ \$ \$	ping Cost (49.79) - -	Treatm \$ \$ \$	ent Cost (28.56) - -
222 233 244 255 227 228 229 330 331 344 355 366 367 411 412	Pumping Water Treatment Totals  Residential Commercial Irrigation	Cost Gallon Per Sc \$	Per s Sold sh. E-7  0.52 0.30  ge in omers (1)	Consumption 96.19 143.00	M Gallons -96	Pum \$ \$ \$ \$	ping Cost (49.79) - -	Treatm \$ \$ \$	ent Cost (28.56) - -
22 23 24 25 26 27 28 29 30 31 33 33 34 35 36 37 38 39 40	Pumping Water Treatment Totals  Residential Commercial Irrigation	Cost Gallon Per Sc \$	Per s Sold sh. E-7  0.52 0.30  ge in omers (1)	Consumption 96.19 143.00	M Gallons -96	Pum \$ \$ \$ \$	ping Cost (49.79) - -	Treatm \$ \$ \$	ent Cost (28.56) - -
22 233 244 25 526 677 788 899 99141 142 413	Pumping Water Treatment Totals  Residential Commercial Irrigation	Cost Gallon Per Sc \$	Per s Sold sh. E-7  0.52 0.30  ge in omers (1)	Consumption 96.19 143.00	M Gallons -96	Pum \$ \$ \$ \$	ping Cost (49.79) - -	Treatm \$ \$ \$	ent Cost (28.56)

Schedule C-2.5

Test Year Ended December 31, 2011
Income Statement Adjustment 5
Net change in accrued revenue accounts during the Test Year 2011.

Line No.		2	010 Ending Balance	2	011 Ending Balance	 Change
1	Unbilled revenue assets:					
2	Potable Water (Volumetric Fee)					
3	(76101) Metered Water Sales Residential	\$	-	\$	3,247.42	\$ 3,247.42
4	(76103) Metered Water Sales Commercial				68.49	68.49
5	(76104) Water Usage Income Construction				-	-
6	(76109) Metered Water Sales Irrigation				245.29	245.29
7						
8	Basic Charge (Flat Fee)					
9	(76101) Basic Charge Residential		3,898.89		6,689.12	2,790.23
10	(76103) Basic Charge Commercial		80.51		142.08	61.57
11	(76104) Basic Charge Construction		1,350.69		0.00	(1,350.69)
12	(76109) Basic Charge- Irrigation				649.44	649.44
13						
14	Total unbilled revenues	\$	5,330.09	\$	11,041.83	\$ 5,711.74
15						
16						
17	Total change in accrual balances					\$ 5,711.74
18						
19						
20						

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 6
Adjustment to Purchased Power Expense

Lie

e Cin		
<u> </u> - 6	615 Purchased Power - Test year actual	\$ 18,395
ν m 4	Future Purchased Power due to APS annual increases at a rate of 3.5%	\$ 22,457
9 2 2	Adjustment to Purchased Power	\$ 4,062
യത		Annual % Implementati
9	Variables	
£	PSA Reset (Four Corners Not Approved)	<b>\</b> 0
12	PSA Reset (Four Corners Approved)	
13	Low Fixed Cost Recovery (LFCR)	1.0% Jan-14
4	LFCA Year 1	2
र १	Four Corner Rate Approval	3.0% Jul-13
o 7	Projected Growth Rate (Annually)	%C*O
8		
19		. 2011
20		Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 2011Tota
77		1,742 \$ 1,536 \$ 1,503 \$ 1,687 \$ 1,797 \$ 1,918 \$ 2,424
ឧ		
2 23		Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec 6 759 6 517 6 1120 6 1574 6 1572 6 1157 6 1157 6 1157 6 1157 6 1157 6 1157
52		
56		
27		Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
8 8	No Rate Increase	\$ 912 \$ 1,280 \$ 1,524 \$ 1,573 \$ 1,797 \$ 1,918 \$ 2,424
8 7	Nate increase	\$ 9/4" \$ 055" \$ 78/" \$ /T"7 \$ 495" \$ 460" \$ 975" \$ /19" \$ 570" \$ 505" \$ 0/6 \$ 575"7
ક		Each Mar Any lim lid Aug
8 8	No Rate Increase	\$ 1,280 \$ 1,524 \$ 1,573 \$ 1,797 \$ 1,918 \$ 2,424 \$ 1,986 \$ 1,672 \$ 1,454 \$ 1,385
¥	Rate Increase	2,717 \$ 980 \$ 1,379 \$ 1,641 \$ 1,693 \$ 1,935 \$ 2,065 \$ 2,610 \$ 2,138 \$ 1,800 \$ 1,566 \$ 1,491 \$
ક્ટ જ		
3, 8		Mar
8	No Rate Increase	2,529 \$ 912 \$ 1,280 \$ 1,524 \$ 1,573 \$ 1,797 \$ 1,918 \$ 2,424 \$ 1,986 \$ 1,672 \$ 1,454 \$ 1,385
33	Rate Increase	\$ 989 \$ 1,392 \$ 1,657 \$ 1,710 \$ 1,954 \$ 2,085 \$ 2,636 \$ 2,160 \$ 1,818 \$ 1,581 \$ 1,506 \$
4		
14		2018
45	. :	reb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
£ £	No Rate Increase	\$ 1,524 \$ 1,573 \$ 1,797 \$ 1,918 \$ 2,424 \$ 1,986 \$
\$	Kate Increase	2,7/1 \$ 999 \$ 1,406 \$ 1,674 \$ 1,728 \$ 1,974 \$ 2,106 \$ 2,663 \$ 2,181 \$ 1,836 \$ 1,597 \$ 1,521 \$

Schedule C-2.9

Test Year Ended December 31, 2011 Income Statement Adjustment 9

Adjust for depreciation of post test-year plant additions

Line No.		
1		
2	Post test-year plant additions (FY 2012) - see schedule B-2.1	\$ 106,782
3	Blended depreciation rate (in years)	20
4	Estimated additional depreciation expense	\$ 5,339
5	·	
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19 ′		
20		

Schedule C-2.11

Test Year Ended December 31, 2011 Income Statement Adjustment 11 & 14

Adjust Bad Debt Expense for Change in Revenue Levels

		n	$\overline{}$
ı	_,	П	ၽ
•	т.	٠.	_

No.			
1	Bad Debt Expense - Test Year Actual (Sch C-2)	\$	4,930
2	Actual Test Year Revenues (Sch C-2)		214,736
3	Bad Debt Expense Rate		2.3%
4			
5			
6	Adjusted Test Year Revenues (Sch C-2)	\$	207,705
7	Bad Debt Expense Rate		2.3%
8	Expected Bad Debt Expense	\$	4,769
9			
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	\$	(161)
11			` ′
12			
13	Proposed Revenues (Sch C-2)	\$	885,163
14	Bad Debt Expense Rate		2.3%
15	Expected Bad Debt Expense Based on Proposed Revenues	\$	20,322
16			
17	Adjustment to Bad Debt Expense	\$	15,553
18	· · · · · · · · · · · · · · · · · · ·	•	
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

Schedule C-2.12

Test Year Ended December 31, 2011 Income Statement Adjustments 12 & 17 Adjustment to Property Tax

33 34 35

Line		Т	est Year		
No.		As	Adjusted	Proposed	
1	Adjusted Test Year Revenues	\$	207,705	\$	207,705
2	Weight Factor		2		2
3	Subtotal (Line 1 * Line 2)		415,411	\$	415,411
4	Proposed Revenue Requirement		207,705	\$	885,163
5	Subtotal (Line 4 + Line 5)		623,116		1,300,574
6	Number of Years		3		3
7	Three Year Average (Line 5 / Line 6)		207,705	\$	433,525
8	Department of Revenue Mutilplier		2		2
9	Revenue Base Value (Line 7 * Line 8)		415,411	\$	867,050
10	Plus: 10% of CWIP -		23,514		23,514
11	Less: Net Book Value of Licensed Vehicles		-	\$	-
12	Full Cash Value (Line 9 + Line 10 - Line 11)	-	438,925	\$	890,563
13	Assessment Ratio		21.0%		21.0%
14	Assessment Value (Line 12 * Line 13)		92,174	\$	187,018
15	Composite Property Tax Rate		12.2100%		12.2100%
16				\$	-
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	\$	11,254		
18	Actual Test Year Property Tax Expense		7,752		
19					
20	Test Year Adjustment (Line 16-Line 17)	\$	3,502		
21	Property Tax - Recommended Revenue (Line 14 * Line 15)			\$	22,835
22	Test Year Adjusted Property Tax Expense (Line 17)				11,254
23	Increase in Property Tax Expense Due to Increase in Revenue Requ	irement		\$	11,580
24					
25	Increase to Property Tax Expense			\$	11,580
26	Increase in Revenue Requirement			•	677,458
27	Increase to Property Tax per Dollar Increase in Revenue (Line19/Lir	ne 20)		-	1.709400%
28	(	,			
29					
30					
31					
32					

33 34 35 Schedule C-2.14

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Incom/Income Statement Adjustments 14 & 18 Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Line No.		Т	Adjusted est Year Results	Proposed Revenue Results		
1	Operating Income Refere Income Toyon	\$	(272.055)	œ	277,370	
2 3	Operating Income Before Income Taxes Synchronized Interest	Φ	(372,955) 139,456	\$	139,456	
3 4	Arizona Taxable Income	\$	(512,410)	\$	137,914	
5	Anzona raxable income	Φ	(312,410)	Ψ	137,914	
6 7	Arizona Income Tax (6.968%)	\$	(35,705)	\$	9,610	
8	Federal Income Before Taxes	\$	(512,410)	\$	137,914	
9	Less Arizona Income Taxes	*	(35,705)	•	9,610	
10	Federal Taxable Income	\$	(476,706)	\$	128,304	
11						
12	Federal Income Tax (34% Tax Bracket)	_\$	(162,080)	\$	43,623	
13		<u></u>				
14	Total Income Tax	\$	(197,785)	\$	53,233	
15						
16	Tax Rate		38.5989%		38.5989%	
17						
18	Effective Income Tax Rates					
19	State		6.9680%		6.9680%	
20	Federal		31.6309%		31.6309%	
21						
22			44.000			
23	Test Year Income Taxes (Sch. C-2, Line 31)	<del>\$</del>	(11,324)			
24	Increase/(Decrease) to Income Taxes - Adjusted	\$	(186,461)			
25				•	(407 705)	
26	Test Year Income Taxes - Adjusted			\$	(197,785)	
27	In any and I/D and a sol to Duran and Income Tours				054.040	
28	Increase/(Decrease) to Proposed Income Taxes			\$	251,018	
29						
30						
31						
32						

## Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Computation of Gross Conversion Factor

				Percentage of
Line				Incremental
No.				Gross Revenues
1	Revenue			100.0000%
2	Uncollecible Factor (L14)		-	0.6140%
3	Revenues (L1 - L2)			99.3860%
4	Combined Federal and State Income Tax			38.5989%
5	Subtotal (L3 - L4)			60.7871%
6	Revenue Conversion Factor (L1 / L5)			1.645086
7			_	
8				
9	Calculation of Uncollectible Factor:			
10	Revenue			100.0000%
11	Combined Federal and State Tax Rate (L23)		_	38.5989%
12	One Minus Combined Income Tax Rate (L10 - L11)			61.4011%
13	Uncollectible Rate		_	1.0000%
14	Uncollectible Factor (L12 x L13 )		•	0.6140%
15				
16	Calculation of Effective Tax Rate:			
17	Arizona State Income Tax Rate		6.9680%	
18	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%		
19	Arizona State Income Tax Rate	6.9680%		
20	Federal Taxable Income (L18 - L19)	93.0320%		
21	Applicable Federal Income Tax Rate	34.0000%		
22	Effective Federal Income Tax Rate (L20 x L21)		31.6309%	
23	Combined Federal and State Income Tax Rate (L17 +L22)	_		38.5989%
24			•	
25				

Supporting Schedules

Recap Schedules A-1

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Summary Cost of Capital

				End of Test Yea	r - Actual					
Line			Dollar	Percent	Rate of	Weighted				
No.	Description		Amount	of Total	Return	Cost				
1										
2	Short-Term Debt	\$	25,759	-3.10%	6.22%	-0.19%				
3										
4	Long-Term Debt		415,230	-49.98%	6.33%	-3.16%				
5										
6	Common Equity		(1,271,726)	153.08%	1.10% a	1.68%				
7										
8	Totals	\$	(830,737)	100.00%		-1.67%				
9										
10										
11				nd of Test Year			 	Projected Year		
12			Dollar	Percent	Rate of	Weighted	Dollar Perce		Rate of	Weighted
13			Amount	of Total	Return	Cost	 Amount	of Total	Return	Cost
14										0.000
15	Short-Term Debt	\$	25,759	0.82%	6.22%	0.05%	\$ 27,407	0.94%	6.22%	0.06%
16			445 220	47.400/	c 220/	0.070/	207.022	12.200/	C 220/	0.040/
17	Long-Term Debt		415,230	13.18%	6.33%	0.83%	387,823	13.28%	6.33%	0.84%
18	Camara - Familia i		2 700 510	96 900/	11 440/	0.949/	2 504 706	85.78%	11.44%	9.81%
19	Common Equity*		2,708,518	86.00%	11.44%	9.84%	 2,504,786	63.78%	11.44%	9.01%
20	T-4-I-	4	2 140 507	100.000/		10 739/	2 020 016	100 00%		10.71%
21	Totals	<u> </u>	3,149,507	100.00%		10.72%	\$ 2,920,016	100.00%		10.7170
22										

\*Pro-Forma based on Equity Level Prior to the imputation of ICFA CIAC, See Schedule E-1. 2009 Equity balance, less 2010 Goodwill impairment charge.

a. Sch. A-2

Supporting Schedules
D-2 D-4
D-3 E-1

23 24

25 26

Recap Schedules

A-3

#### Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Cost of Debt

Supporting Schedules E-1

			End of Test Year - Actual									
Line			Amount	,	Annual	Interest						
No.		Ou	itstanding		Cost	ost Rate						
1	Long-Term Debt											
2 3	WIFA 920071-03	\$	59,175	\$	2,589	4.38%						
4	WIFA 920104-06		356,055		23,678	6.65%						
5	· Totals	•	445.000	•	00 007	0.000/						
6 7	otais	<u>\$</u>	415,230	\$	26,267	6.33%						
8	Short-Term Debt											
9												
10	WIFA 920071-03	\$	4,925	\$	215	4.38%						
11	WIFA 920104-06		20,834		1,385	6.65%						
12												
13	Totals	_\$	25,759	\$	1,601	6.22%						
14												
15	Total	\$	440,989	\$	27,867	6.32%						
16											_	
17					ear - Propose				End of Proje			
18			Amount		Annual	Interest		Amount		Annual		Interest
19		_0.	ıtstanding		Cost	Rate			ıtstanding	ding Cost		Rate
20 21	Long-Term Debt											
22	WIFA 920071-03	\$	59,175	\$	2,589	4.38%		\$	54,030	\$	2,364	4.38%
23	WIFA 920104-06		356,055		23,678	6.65%			333,794		22,197	6.65%
24 25	Totals	\$	415,230	\$	26,267	6.33%		\$	387,823	\$	24,561	6.33%
26	, otalo		110,200	<u> </u>	20,201	0.0070		Ť				
27	Short-Term Debt											
28	Chort Tollin Bobt											
29	WIFA 920071-03	\$	4,925	\$	215	4.38%		\$	5,145	\$	225	4.38%
30	WIFA 920104-06	*	20,834	•	1,385	6.65%			22,261		1,480	6.65%
31												
32	Totals	\$	25,759	\$	1,601	6.22%		\$	27,407	\$	1,705	6.22%
33								_				
34	Total	\$	440,989	\$	27,867	6.32%		\$	415,230	\$	26,267	6.33%

Reap Schedules

D-1

# Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Comparative Balance Sheets

Line			Test Year Ended		Prior Year Ended	Prior Year Ended		
No.			12/31/2011		12/31/2010		12/31/2009	
1	<u>Assets</u>							
2			(400)		(400)		(400)	
3	131 Cash and cash equivalents	\$	(120)	\$	(120)	\$	(120)	
4	132 Special Deposits		53,188		45,353		36,300	
5	141 Customer Accounts Receivable		12,843		15,051		10,734	
6	142 Other Accounts Receivable		(0.050)		(7.470)		- (4.045)	
7	143 Accumulated Provision for Uncollectible Accounts		(8,353)		(7,173)		(4,245)	
8	145 Accounts Receivable from Associated Companies		-		40.005			
9	162 Prepayments		39,964		10,635		7,471	
10	174 Miscellaneous Current and Accrued Assets		11,042		5,330		6,222	
11	Total Current Assets	\$	108,564	\$	69,076	\$	56,362	
12	404 T 4 111974 Bt 411 C	•	5.050.044	•	5 400 504	•	5 000 004	
13	101 Total Utility Plant in Service	\$	5,659,611	\$	5,498,561	\$	5,200,334	
14	105 Construction work-in-progress		235,137		167,006		354,346	
15	108 Less:Accumulated Depreciation	_	(1,863,416)		(1,504,873)		(1,183,465)	
16	Total Fixed Assets (Net)	\$	4,031,332	\$	4,160,694	\$	4,371,215	
17	D ( 1D1%							
18	Deferred Debits	•		•		•	00.004.005	
19	114 Utility Plant Acquisition Adjustments	\$	2 020 040	\$	2 027 205	\$	23,984,905	
20	190 Accumulated Deferred Income Taxes		2,938,618	•	2,927,295		282,274	
21	Total other assets	\$	2,938,618	\$	2,927,295	\$	24,267,179	
22	T-4-1 A4-	•	7.070.644	•	7 157 065	¢	20 604 756	
23	Total Assets	\$	7,078,514	\$	7,157,065	\$	28,694,756	
24 25 26 27	Liabilities and Stockholders' Equity							
28	231 Accounts payable	\$	41,838	\$	90,358	\$	149,323	
29	232 Notes Payable	•	25,759	•	24,211	•	22,759	
30	235 Customer Deposits		22,030		19,830		11,880	
31	236 Accrued Taxes		3,533		3,548		2,734	
32	237 Accrued Interest		3,992		3,546		3,168	
33	241 Miscellaneous Current and Accrued Liabilities		(2,650)		35,177		43,287	
34	253 Other Deferred Credits		5,466		3,608		4,387	
35	Total Current Liabilities	\$	99,968	\$	180,278	\$	237,538	
36	Total Gallon Liabilities	•	00,000	•	,	•	201,000	
37	224 Other Long-Term Debt	\$	415,230	\$	440,989	\$	465,200	
38	· • · · · · · · · · · · · · · · · · ·	•	,	•	,	·		
39	252 Advances for Construction	\$	1,619,985	\$	1,227,299	\$	1,235,801	
40	271 Contributions in Aid of Construction	•	7,443,604	•	7,443,604	•	73,118	
41	272 Accumulated Amortization of CIAC		(1,228,547)		(870,501)		(10,324)	
42	Total Deferred Credits and Other Liabilities	\$	7,835,042	\$	7,800,402	\$	1,298,595	
43		•	.,,,,,,,	•	.,,	Ť	.,,	
44	Total Liabilities and Deferred Credits	\$	8,350,240	\$	8,421,669	\$	2,001,333	
45	, otal discontinuous and discontinuous and discontinuous and discontinuous and discontinuous and discontinuous	•	0,000,00	•	-,,	•	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
46	211 Other Paid-In Capital	\$	31,483,037	\$	31,476,191	\$	35,734,352	
47	215 Unappropriated Retained Earnings	•	(32,740,795)	•	(9,040,929)	•	(8,924,886)	
48	215 Current year net income		(13,968)		(23,699,866)		(116,043)	
49	Total Members' Equity	\$	(1,271,726)	\$	(1,264,604)	\$	26,693,423	
50	Total Monibold Equity		(1,21,1,120)		(1,201,001)	<del>*</del>	20,000,120	
51	Total Liabilities and Stockholders' Equity	\$	7,078,514	\$	7,157,065	\$	28,694,756	
52	. Juni Elizabeta aria di controladi di saquity	\$	0	\$	0	<u> </u>	(0)	
U2		Ψ	J	Ψ	•	*	(0)	

Supporting Schedule E-5

Recap Schedule A-3

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Comparative Income Statements

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Operating Revenues  461 Metered Water Revenue 460 Unmetered Water Revenue 474 Other Water Revenues Total Operating Revenues  Operating Expenses  601 Salary and Wages - Employees 610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies 621 Office Supplies and Expense	\$ \$	2/31/2011 177,314 31,919 5,503 214,736 75,753 960	\$	173,827 31,663 7,935 213,425	\$	191,379 29,650 7,694 228,723
3 4 5 6 7 8 9 10 11 12 13 14	460 Unmetered Water Revenue 474 Other Water Revenues Total Operating Revenues  Operating Expenses  601 Salary and Wages - Employees 610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies	\$	31,919 5,503 214,736 75,753 960	\$	31,663 7,935 213,425	\$	29,650 7,694
4 5 6 7 8 9 10 11 12 13 14	460 Unmetered Water Revenue 474 Other Water Revenues Total Operating Revenues  Operating Expenses  601 Salary and Wages - Employees 610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies	\$	31,919 5,503 214,736 75,753 960	\$	31,663 7,935 213,425	\$	29,650 7,694
5 6 7 8 9 10 11 12 13 14 15	474 Other Water Revenues Total Operating Revenues  Operating Expenses  601 Salary and Wages - Employees 610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies	·	5,503 214,736 75,753 960		7,935 213,425	·	7,694
6 7 8 9 10 11 12 13 14 15	Total Operating Revenues  Operating Expenses  601 Salary and Wages - Employees 610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies	·	214,736 75,753 960		213,425	·	
7 8 9 10 11 12 13 14 15	Operating Expenses  601 Salary and Wages - Employees 610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies	·	75,753 960			·	220,123
8 9 10 11 12 13 14 15	601 Salary and Wages - Employees 610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies	\$	960	\$	97,440	ď	
9 10 11 12 13 14 15	601 Salary and Wages - Employees 610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies	\$	960	\$	97,440	ď	
10 11 12 13 14 15	610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies	\$	960	\$	97,440	ø	
12 13 14 15	610 Purchased Water 615 Purchased Power 618 Chemicals 620 Materials and Supplies	·	960	,	•	20	52,668
12 13 14 15	<ul><li>615 Purchased Power</li><li>618 Chemicals</li><li>620 Materials and Supplies</li></ul>				1,621		´-
13 14 15	620 Materials and Supplies		18,395		20,033		16,217
15	• •		10,551		10,190		13,409
	621 Office Supplies and Expense		20,175		13,521		6,822
4.0	• • • • • • • • • • • • • • • • • • • •		3,591		3,891		6,932
סו	630 Outside Services		26,415		25,859		25,351
17	635 Contractual Services - Testing		5,109		9,030		11,000
18	636 Contractual Services - Other		-		•		-
19	641 Rental of Building/Real Property		2,597		1,700		7,120
20	650 Transportation Expenses		5,733		5,053		2,648
21	657 Insurance - General Liability		1,557		1,685		2,003
22	659 Insurance - Other		269		982		835
23	666 Regulatory Commission Expense - Rate Case		1,333		2,133		-
24	670 Bad Debt Expense		4,930		2,928		4,644
25	675 Miscellaneous Expenses		7,393		15,739		12,349
26	403 Depreciation Expense		375,446		332,205		231,194
27	403 Depreciation Expense – CIAC Amortization		(358,046)		(861,150)		(2,194)
28	408 Taxes Other Than Income		1,553		1,374		2,285
29	408.11 Taxes Other Than Income - Property Taxes		7,752		8,755		6,869
30	409 Income Taxes		(11,324)	<del> </del>	204,927		(72,906)
31	Total Operating Expenses	\$	200,142	\$	(102,084)	\$	327,246
32							
33	Operating Income / (Loss)		14,594	\$	315,509	\$	(98,523)
34							
35							
36	421 Non-Utility Income	\$	-	\$	-	\$	13,872
37	426 Miscellaneous Non-Utility Expenses				(23,984,905)		-
38	427 Interest Expense		(28,562)		(30,471)		(31,392)
39	Total Other Income / (Expense)	\$	(28,562)	\$	(24,015,376)	\$	(17,520)
40 41	NET INCOME / (LOSS)	\$	(13,968)	\$	(23,699,867)	\$	(116,043)

Supproting Schedules

E-6

Recap Schedules A-2

# Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Statement of Changes in Stockholders' Equity

Line		Commo	on Stock	Additional			Retained	
No.		Shares	Amount	Pa	aid-In-Capital		Earnings	Total
1 2 3	Balance - December 31, 2008	-	\$ -	\$	33,452,020	\$	(8,924,886)	\$ 24,527,134
4 5	Net Income						(116,043)	(116,043)
6 7	Dividends Paid						-	-
8 9	Other/Reclass	-	0		2,282,332		-	2,282,332
10 11	Balance - December 31, 2009	-	\$ -	\$	35,734,352	\$	(9,040,929)	\$ 26,693,423
12 13	Net Income						(23,699,867)	(23,699,867)
14 15	Dividends Paid						-	•
16 17	Other/Reclass				(4,258,161)		-	(4,258,161)
18 19	Balance - December 31, 2010	-	\$ -	\$	31,476,191	\$	(32,740,796)	\$ (1,264,605)
20 21	Net Income						(13,968)	(13,968)
22 23	Dividends Paid						-	•
24 25	Other/Reclass				6,846		-	6,846
26	Balance - December 31, 2011	-	\$ -	\$	31,483,037	\$	(32,754,764)	\$ (1,271,727)
	supporting Schedules					Re	cap Schedules	

Test Year Ended December 31, 2011 Detail Plant in Service

Line No.		End of Prior Year 12/31/2010		Net Additions		End of Test Year 12/31/2011	
1	Utility Plant in Service						
2	303 Land and Land Rights	\$	66,651	\$	110,779	\$	177,430
3	304 Structures and Improvements		46,704		973		47,677
4	307 Wells and Springs		299,601		(0)		299,601
5	309 Supply Mains		-		-		-
6	310 Power Generation Equipment		-		-		-
7	311 Pumping Equipment		1,758,442		29,195		1,787,637
8	320 Water Treatment Equipment		1,621,120		5,400		1,626,520
9	330 Distribution Reservoirs ad Standpipes		185,006		43,649		228,655
10	331 Transmission and Distribution Mains		889,254		1,689		890,943
11	333 Services		43,069		(0)		43,069
12	334 Meters and Meter Installations		145,260		1,918		147,178
13	335 Hydrants		38,386		0		38,386
14	336 Backflow Prevention Devices		5,894		(0)		5,894
15	339 Other Plant and Miscellaneous Equipment		5,427		(0)		5,427
16	340 Office Furniture and Equipment		-		-		-
17	341 Transportation Equipment		32,617		(32,617)		-
18	343 Tools, Shop and Garage Equipment		1,687		290		1,977
19	344 Laboratory Equipment		663		0		663
20	345 Power Operated Equipment		838		0		838
21	346 Communication Equipment		12,408		0		12,408
22	347 Miscellaneous Equipment		5,436		(226)		5,210
23	348 Other Tangible Plant		340,097		0		340,097
24	Total Utility Plant in Service	\$	5,498,560	\$	161,051	\$	5,659,611
25							
26	107 Construction Work in Progress	\$	167,006	\$	68,131	\$	235,137
27	Ç						
28	Total Plant	\$	5,665,566	\$	229,182	\$	5,894,748
29		•	-,,	•	<b>,</b>	•	-,,
30	Total Accum. Depreciation	\$	(1,504,873)	\$	(358,543)	\$	(1,863,416)
31							
32	Total Net Plant	\$	4,160,693	\$	(129,361)	\$	4,031,332
33							

**Supporting Schedules** 

Recap Schedules

E-1

A-4

Schedule E-6

Test Year Ended December 31, 2011 Comparative Departmental Statements of Operating Income

Line No.			Test Year Ended 12/31/2011		Prior Year Ended 12/31/2010		Prior Year Ended 12/31/2009	
1	Operating Revenues							
2	Residential	\$	173,983	\$	167,879	\$	183,487	
3	Commercial		2,993		4,323		5,540	
4	Construction		337		1,625		2,353	
5	Irrigation	·	31,919		31,664		29,649	
6								
7	Total Water Sales	\$	209,232	\$	205,491	\$	221,029	
8								
9	Miscellaneous		5,503		7,935		7,694	
10								
11	Total Operating Revenues	\$	214,735	\$	213,426	\$	228,723	
12								
13	OPERATING EXPENSES:							
14	Operations and Maintenance	\$	86,010	\$	104,256	\$	96,954	
15	·							
16	General and Administrative	\$	96,489	\$	104,689	\$	64,530	
17		·		•	,	•	•	
18	Depreciation	\$	17,400	\$	(528,945)	\$	229,000	
19		•	_,,,,,,	•	(0-0)0 107	•	,	
20	TAXES							
21	Income Taxes	\$	(11,324)	\$	204,927	\$	(72,906)	
22	Property taxes	*	7,752	Ψ	8,755	*	6,869	
23	Other Taxes and Licenses		1,553		1,374		2,285	
24	Utility Regulatory Assessment Fee		1,333		2,133		2,203	
25	Othicy Regulatory Assessment Fee		1,333		2,133			
26	TOTAL TAXES	\$	(686)	\$	217 100	\$	(63,752)	
	TOTAL TAXES	ş	(000)	Ş	217,189	Ş	(03,732)	
27	Tatal One wating Francisco	*	100 212	<u>,</u>	(102 011)	۸.	226 722	
28	Total Operating Expenses	\$	199,213	\$	(102,811)	\$	326,732	
29	0 11 11 11 11	4	45 555		246 227	_	(00.000)	
30	Operating Income/(Loss)	\$	15,522	\$	316,237	\$	(98,009)	
31								

<u>Supporting Schedules</u> <u>Recap Schedules</u>

E-2

Test Year Ended December 31, 2011

**Operating Statistics** 

3         Total Commercial         572.00         542         4.94           4         Total Irrigation         4,340         4,757         4,322           5         Total Construction         38         166         1           6         35,539         30,735         31,16           7         7         7         7           8         Average No. Customers         8         318         311         30           10         Total Residential         318         311         30           10         Total Commercial         4         4         4           11         Total Irrigation         3         8         8         8         8         8         8         8         8         8         8         8         8         8         8         8			Te	st Year	Pri	or Year	Р	rior Year
1       Gallons Sold (in 1,000's)         2       Total Residential       30,589       25,270       26,32         3       Total Commercial       572.00       542       49         4       Total Irrigation       4,340       4,757       4,32         5       Total Construction       38       166       1         6       35,539       30,735       31,16         7       Average No. Customers       8       318       311       30         10       Total Residential       318       311       30         10       Total Commercial       4       4       4         11       Total Irrigation       3       3       3         12       Total Construction       1       1       1         13       Non-Potable       326       319       31         14       4       4       8       8         15       Average Annual Gallons Per       8       8       8         17       18       Average Annual Gallons Per       143       136       12         20       21       Average Annual Gallons Per       1447       1586       144         23       24 <th>Line</th> <th></th> <th>E</th> <th>Ended</th> <th>E</th> <th>nded</th> <th></th> <th>Ended</th>	Line		E	Ended	E	nded		Ended
2         Total Residential         30,589         25,270         26,32           3         Total Commercial         572.00         542         49           4         Total Irrigation         4,340         4,757         4,32           5         Total Construction         38         166         1           6         35,539         30,735         31,16           7         Average No. Customers         38         166         1           9         Total Residential         318         311         30           10         Total Commercial         4         4         4           11         Total Irrigation         3         3         3           12         Total Construction         3         319         31           13         Non-Potable         326         319         31           14         4         4         8         8           15         Average Annual Gallons Per         81         8           17         8         Average Annual Gallons Per         143         136         12           20         1         Average Annual Gallons Per         144         1586         144	No.		12/	31/2011	12/	31/2010	12	/31/2009
3         Total Commercial         572.00         542         49           4         Total Irrigation         4,340         4,757         4,322           5         Total Construction         38         166         1           6         35,539         30,735         31,166           7         7         7         7           8         Average No. Customers         8         318         311         30           10         Total Residential         318         311         30           11         Total Commercial         4         4         4           12         Total Construction         3         33         3         31           12         Total Construction         1         8         8         1         8         8         1         8         8         1         8         8         8         1         8         8         1         8         8         8         1	1	Gallons Sold (in 1,000's)						<del>*************************************</del>
4       Total Irrigation       4,340       4,757       4,320         5       Total Construction       38       166       1         6       35,539       30,735       31,166         7       35,539       30,735       31,166         8       Average No. Customers       318       311       30         9       Total Residential       318       311       30         10       Total Commercial       4       4       4         11       Total Construction       3       33       3       3         12       Total Construction       1       8 <td>2</td> <td>Total Residential</td> <td></td> <td>30,589</td> <td></td> <td>25,270</td> <td></td> <td>26,324</td>	2	Total Residential		30,589		25,270		26,324
5         Total Construction         38         166         1           6         35,539         30,735         31,166           7         8         Average No. Customers         9         Total Residential         318         311         30           10         Total Commercial         4         4         4         4         4         1         8         1         8         1         8         1         8         1         8         1         2	3	Total Commercial		572.00		542		493
6       35,539       30,735       31,16         7       8       Average No. Customers         9       Total Residential       318       311       30         10       Total Commercial       4       4       4       4       4       4       4       11       12       11       12       12       12       12       12       12       12       12       12       12       12       12       12	4	Total Irrigation		4,340		4,757		4,328
7       8       Average No. Customers         9       Total Residential       318       311       30         10       Total Commercial       4       4       4         11       Total Irrigation       3       3       3         12       Total Construction       1       1       1         13       Non-Potable       326       319       31         14       Average Annual Gallons Per       96       81       8         17       8       Average Annual Gallons Per       96       81       8         18       Average Annual Gallons Per       143       136       12         20       21       Average Annual Gallons Per       1447       1586       144         22       Irrigation Customer       1447       1586       144         23       24         24       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	5	Total Construction		38		166		19
8       Average No. Customers         9       Total Residential       318       311       30         10       Total Commercial       4       4       4         11       Total Irrigation       3       3       3         12       Total Construction       1       1       1         13       Non-Potable       326       319       31         14       4       4       4       4         15       Average Annual Gallons Per       8       8       8         16       Residential Customer (in 1,000's)       96       81       8         17       8       Average Annual Gallons Per       8       12         19       Commercial Customer (in 1,000's)       143       136       12         20       1       Average Annual Gallons Per       1447       1586       144         22       Irrigation Customer       1447       1586       144         23       24         25       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4 <td>6</td> <td></td> <td>4</td> <td>35,539</td> <td></td> <td>30,735</td> <td></td> <td>31,164</td>	6		4	35,539		30,735		31,164
9         Total Residential         318         311         30           10         Total Commercial         4         4         4           11         Total Irrigation         3         3         3           12         Total Construction         1         1         1           13         Non-Potable         326         319         31           14         4         4         4         4         4           15         Average Annual Gallons Per         81         8         8         1         8           17         18         Average Annual Gallons Per         143         136         12         12         12         12         12         14         12         14         1586         14         14         14         1586         14         14         14         1586         14         14         1586         14         14         1586         14         14         1586         14         14         1586         14         14         1586         14         14         1586         14         14         1586         14         14         1586         14         14         14         14         14 <td>7</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	7							
10       Total Commercial       4       4         11       Total Irrigation       3       3         12       Total Construction       1       1         13       Non-Potable       326       319       31         14       4       4       4       4         15       Average Annual Gallons Per       81       8         16       Residential Customer (in 1,000's)       96       81       8         17       18       Average Annual Gallons Per       143       136       12         20       20       143       136       12         21       Average Annual Gallons Per       1447       1586       144         23       1447       1586       144         23       24         24       25       Average Per 1,000 Gallons Sold       4         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	8	Average No. Customers						
11       Total Irrigation       3       3         12       Total Construction       1       1         13       Non-Potable       326       319       31         14       326       319       31         15       Average Annual Gallons Per       81       8         16       Residential Customer (in 1,000's)       96       81       8         17       8       Average Annual Gallons Per       143       136       12         20       20       20       21       Average Annual Gallons Per       1447       1586       144         22       Irrigation Customer       1447       1586       144         23       24       25       Average Per 1,000 Gallons Sold       25       0.65       \$       0.5         26       Pumping Expense       \$       0.52       \$       0.65       \$       0.5         27       Water Treatment Expense       0.30       0.33       0.4	9	Total Residential		318		311		307
12       Total Construction       1       1         13       Non-Potable       326       319       31         14       15       Average Annual Gallons Per         16       Residential Customer (in 1,000's)       96       81       8         17       18       Average Annual Gallons Per         19       Commercial Customer (in 1,000's)       143       136       12         20       21       Average Annual Gallons Per         22       1 Irrigation Customer       1447       1586       144         23       24         25       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	10	Total Commercial		4		4		4
13       Non-Potable       326       319       31         14       15       Average Annual Gallons Per       81       8         16       Residential Customer (in 1,000's)       96       81       8         17       18       Average Annual Gallons Per       143       136       12         20       21       Average Annual Gallons Per       22       Irrigation Customer       1447       1586       144         23       24       25       Average Per 1,000 Gallons Sold       26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	11	Total Irrigation		3		3		3
14         15       Average Annual Gallons Per         16       Residential Customer (in 1,000's)       96       81       8         17       18       Average Annual Gallons Per         19       Commercial Customer (in 1,000's)       143       136       12         20       21       Average Annual Gallons Per         22       Irrigation Customer       1447       1586       144         23       24         25       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	12	Total Construction		1		1		1
15       Average Annual Gallons Per         16       Residential Customer (in 1,000's)       96       81       8         17       18       Average Annual Gallons Per         19       Commercial Customer (in 1,000's)       143       136       12         20       21       Average Annual Gallons Per         22       Irrigation Customer       1447       1586       144         23       24         25       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	13	Non-Potable	<u></u>	326	•	319		315
16       Residential Customer (in 1,000's)       96       81       8         17       18       Average Annual Gallons Per         19       Commercial Customer (in 1,000's)       143       136       12         20       21       Average Annual Gallons Per         22       Irrigation Customer       1447       1586       1447         23       24         25       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	14							
17         18       Average Annual Gallons Per         19       Commercial Customer (in 1,000's)       143       136       12         20       21       Average Annual Gallons Per         22       Irrigation Customer       1447       1586       144         23       24         25       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	15	Average Annual Gallons Per						
18       Average Annual Gallons Per         19       Commercial Customer (in 1,000's)       143       136       12         20       21       Average Annual Gallons Per         22       Irrigation Customer       1447       1586       144         23       24         25       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	16	Residential Customer (in 1,000's)		96		81		86
19       Commercial Customer (in 1,000's)       143       136       12         20       21       Average Annual Gallons Per       22       1447       1586       144         23       24       23       24       25       Average Per 1,000 Gallons Sold       26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.44								
20       Average Annual Gallons Per         21       Average Annual Gallons Per         22       Irrigation Customer       1447       1586       1447         23       24       25       Average Per 1,000 Gallons Sold       26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4		Average Annual Gallons Per						
21       Average Annual Gallons Per         22       Irrigation Customer       1447       1586       1447         23       24       25       Average Per 1,000 Gallons Sold       26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4	19	Commercial Customer (in 1,000's)		143		136		123
22       Irrigation Customer       1447       1586       1447         23       24       25       Average Per 1,000 Gallons Sold       26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.44	20							
23 24 25 Average Per 1,000 Gallons Sold 26 Pumping Expense \$ 0.52 \$ 0.65 \$ 0.5		Average Annual Gallons Per						
24         25       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52 \$ 0.65 \$ 0.5         27       Water Treatment Expense       0.30 0.33 0.4		Irrigation Customer		1447		1586		1443
25       Average Per 1,000 Gallons Sold         26       Pumping Expense       \$ 0.52 \$ 0.65 \$ 0.5         27       Water Treatment Expense       0.30 0.33 0.4								
26       Pumping Expense       \$ 0.52       \$ 0.65       \$ 0.5         27       Water Treatment Expense       0.30       0.33       0.4								
27 Water Treatment Expense 0.30 0.33 0.4								
·	26	· - ·	\$		\$		\$	0.52
28		Water Treatment Expense		0.30		0.33		0.43
	28							
29								
30	30							

Schedule E-7

Schedule E-8

Test Year Ended December 31, 2011 Taxes Charged to Operations

29 30

		Test Year		Prior Year		Prior Year		
Line		Ended			Ended		Ended	
No.		12/	12/31/2011		2/31/2010	12	2/31/2009	
1								
2	Federal Taxes							
3	Income	\$	(9,280)	\$	167,933	\$	(59,745)	
4	FICA (Employer's)		4,888		5,647		3,075	
5	Unemployment		98		94		41	
6	Total Federal Taxes	\$	(4,294)	\$	173,673	\$	(56,629)	
7								
8								
9	State Taxes							
10	Income	\$	(2,044)	\$	36,994	\$	(13,161)	
11	Property		7,752		8,755		6,869	
12	Other		1,553		1,374		2,285	
13	Unemployment		733		520		105	
12	Total State Taxes	\$	7,994	\$	47,643	\$	(3,902)	
13								
14								
15	Total Taxes to Operations	\$	3,700	\$	221,317	\$	(60,531)	
16								
17								
18								
19	Supporting Schedules			Reca	o Schedul <u>es</u>			
20								
21								
22								
23								
24								
25								
26								
27								
28								

Line No. 

Significant Accounting Policies — The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. Significant accounting policies are as follows:

**Utility Plant** — Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

In addition to material costs, direct labor and personnel costs, and indirect construction overhead costs may be capitalized. Interest incurred during the construction period is also capitalized as a component of the cost of the constructed assets, which represents the cost of debt associated with construction activity. Expenditures for maintenance and repairs are charged to expense.

Revenue Recognition — Water services revenues are recorded when service is rendered or water is delivered to customers. However, in addition to the monthly basic service charge, the determination and billing of water sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each reporting period, amounts of water delivered to customers since the date of the last meter reading are estimated and the corresponding accrued, but unbilled revenue is recorded.

Water connection fees are the fees associated with the application process to set up a customer to receive utility service on an existing water meter. These fees are approved by the ACC through the regulatory process and are set based on the costs incurred to establish services including the application process, billing setup, initial meter reading and service transfer. Because the amounts charged for water connection fees are set by our regulator and not negotiated in conjunction with the pricing of ongoing water service, the connection fees represent the culmination of a separate earnings process and are recognized when the service is provided.

Meter installation fees are the fees charged to the developer or builder associated with the installation of a new water meter. Fees charged for meters installed within a service area regulated by the ACC are refundable pursuant to a utility line extension agreement and properly recorded as a liability. For a portion of our service area, meter installation fees are not refundable. Because these fees are negotiated with the developer or builder independent of service that will be provided to the end-user and represent the culmination of a separate earnings process, they are recognized when the service is rendered. Accordingly, revenue for water meter sales is recognized at the time the water meters are installed.

Wastewater service revenues are generally recognized when service is rendered. Wastewater services are billed at a fixed monthly amount per connection, and recycled water services are billed monthly based on volumetric fees.

Advances and Contributions in Aid of Construction — The Company has various agreements with Developers and builders, whereby funds, water line extensions, or wastewater line extensions are provided to us by the Developers and are considered refundable advances for construction. These advances in aid of construction ("AIAC") are noninterest bearing and are subject to refund to the Developers through annual payments that are computed as a percentage of the total annual gross revenue earned from customers connected to utility services constructed under the agreement over a specified period. Upon the expiration of the agreements, the remaining balance of the advance becomes nonrefundable and at that time is considered CIAC. Contributions in aid of construction are amortized as a reduction of depreciation expense over the estimated remaining life of the related utility plant.

Test Year Ended December 31, 2011

Projected Income Statements - Present and Proposed

Line No.		Cest Year Actual 2/31/2011	Ye	esent Rates ear Ended 2/31/2012	Adju	stments	Υe	oosed Rates ear Ended /31/2012
1	Operating Revenues	\$ 214,736	\$	207,705	\$	677,458	\$	885,163
2 3	Operating Expenses							
4	Operating Expenses							
5	601 Salary and Wages - Employees	75,753		75,753		_		75,753
6	610 Purchased Water	960		960		-		960
7	615 Purchased Power	18,395		22,407		_		22,407
8	618 Chemicals	10,551		10,522		_		10,522
9	620 Materials and Supplies	20,175		20,175		-		20,175
10	621 Office Supplies and Expense	3,591		3,591		-		3,591
11	630 Outside Services	26,415		26,415		_		26,415
12	635 Contractual Services - Testing	5,109		5,109		_		5,109
13	636 Contractual Services - Other	-		-		-		, -
14	641 Rental of Building/Real Property	2,597		2,597		-		2,597
15	650 Transportation Expenses	5,733		5,733		-		5,733
16	657 Insurance - General Liability	1,557		1,557		-		1,557
17	659 Insurance - Other	269		269		-		269
18	666 Regulatory Commission Expense - Rate Case	1,333		2,140		-		2,140
19	670 Bad Debt Expense	4,930		4,769		15,553		20,322
20	675 Miscellaneous Expenses	7,393		7,221		-		7,221
21	403 Depreciation Expense	375,446		380,785		-		380,785
22	403 Depreciation Expense – CIAC Amortization	(358,046)		(2,151)		-		(2,151)
23	408 Taxes Other Than Income	1,553		1,553		-		1,553
24	408.11 Taxes Other Than Income - Property Taxes	7,752		11,254		11,580		22,835
25	409 Income Taxes	(11,324)		(197,785)		251,018		53,233
26	Total Operating Expenses	 200,142		382,875		278,152		661,027
27	, ,							
28	Operating Income / (Loss)	\$ 14,594	\$	(175,170)	\$	399,306	\$	224,136
29		 						
30	OTHER INCOME / (EXPENSE							
31	421 Non-Utility Income	\$ -	\$	-	\$	-	\$	-
32	426 Miscellaneous Non-Utility Expenses	-		-		-		-
33	427 Interest Expense	(28,562)		(28,562)		-		(28,562)
34	Total Other Income / (Expense)	\$ (28,562)	\$	(28,562)	\$	-	\$	(28,562)
35								
36	NET INCOME / (LOSS)	\$ (13,968)	\$	(203,732)	\$	399,306	\$	195,574

Supporting Schedules

E-2

Recap Schedules

A-2

Test Year Ended December 31, 2011 Projected Construction Requirements

Line			Through
No.	Property Classification	1	2/31/2012
1			
2	Well Development	\$	95,081.77
3			
4	Water Distribution Centers		3,076
5			
6	Treatment and/or Blending		8,625
7			
8	Pipelines		-
9			
10	SCADA		
11			
12	Other		-
13			
14	Totals	\$	106,782
15			Sch. B-2.1)

**Supporting Schedules** 

Recap Schedules

F-2 & A-4

Schedule F-4

Test Year Ended December 31, 2011 Assumptions

Line		
No.		
1	Revenues and expenses were projected using the pro forma changes	to the test year
2	ending December 31, 2011.	
3		
4	Construction forecasts are based on estimated plant requirements inc	cluding
5	new facilities, the replacement of existing facilities, and the improvement	nent and
6	maintenance of infrastructure necessary to ensure safe and reliable so	ervice.
7		
8		
	Supporting Schedules	Recap Schedules

### Schedule G-1

# Water Utility of Greater Tonopah, Inc.

Test Year Ended December 31, 2011 Cost of Service Summary - Present Rates

Line	
No.	
1	The Company did not prepare a cost of service study due to its proposal
2	of a conservation-oriented rate design which is not based on costs.
3	
4	
5	
6	
7	
8	
9	
10	

# **Supporting Schedules**

H-1

G-3

G-4

## Recap Schedules

## Schedule G-2

## Water Utility of Greater Tonopah, Inc.

Test Year Ended December 31, 2011 Cost of Service Summary - Proposed Rates

Line	
No.	
1	The Company did not prepare a cost of service study due to its proposal
2	of a conservation-oriented rate design which is not based on costs.
3	
4	
5	
6	
7	
8	
9	
10	
11	

## **Supporting Schedules**

Recap Schedules

H-1

G-3

G-4

G-7

Schedule G-3

Test Year Ended December 31, 2011
Rate Base Allocation to Classes of Service

Line		
No.		•
1	The Company did not prepare a cost of service study due to its pro	
2	of a conservation-oriented rate design which is not based on costs	•
3		
4		
5		
6		
7		
	Supporting Schedules	Recap Schedules
	G-5	G-1 & G-2

### Schedule G-4

# Water Utility of Greater Tonopah, Inc.

Test Year Ended December 31, 2011 Expense Allocation to Classes of Service

Line		
No.		
1	The Company did not prepare a cost of service study due to its p	roposal
2	of a conservation-oriented rate design which is not based on cos	ts.
3		
4		
5		
6		
7		
8		
9		
	Supporting Schedules	Recap Schedules
	G-5	G-1 & G-2
	G-7	

## Schedule G-5

# Water Utility of Greater Tonopah, Inc.

Test Year Ended December 31, 2011 Distribution of Rate Base by Function

Line		
No.		
1	The Company did not prepare a cost of service study due to its propo	sal
2	of a conservation-oriented rate design which is not based on costs.	
3		
4		
5		
6		
7		
8		
9		
10	Supporting Schedules	Recap Schedules
11		G-3
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		

Schedule G-6

Test Year Ended December 31, 2011 Distribution of Expenses by Function

Line	
No.	
1	The Company did not prepare a cost of service study due to its proposal
2	of a conservation-oriented rate design which is not based on costs.
3	
4	
5	
6	
7	

**Supporting Schedules** 

Recap Schedules

G-4

Schedule G-7

Test Year Ended December 31, 2011 Development of Allocation Factors

Line No.	
1	The Company did not prepare a cost of service study due to its proposal
2	of a conservation-oriented rate design which is not based on costs.
3	
4	
5	
6	
7	
8	

**Supporting Schedules** 

Recap Schedules

G-4

G-3

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Classification - Present and Proposed Rates

			[A] Present		[8]		[0]	[0]
Line		•	Rates Adjusted	ā	Proposed Rates	<b>u</b> –	Proposed Increase	
ا ق ا	Customer Classification	Sch	Sch. H-2 Col. E	Sch.	Sch. H-2 Col. F		Amount	%
- 2	Residential	↔	168,037	<del>⇔</del>	722,744	₩	554,707	330.1%
က	Commercial	↔	3,257		14,959		11,702	359.3%
4	Irrigation	↔	31,022		136,902		105,880	341.3%
5	Construction	↔	1,293		5,945	ı	4,652	N/A
9					:			
7	Total Water Revenues	↔	203,609	ક	880,551	69	676,942	332.5%
ω (			c C L		Ç L L			
, <del>C</del>	Miscellaneous Revenues (ach. C-1, L4)		cnc'c		chc,c			
5 ==	Total Operating Revenues	<del>()</del>	209,112	<del>()</del>	886,054			
12								
13								
4								
15	Test Year Revenue (Schedule C-2)	↔	214,736					
16	Less adjustment C-2.5		(5,712)					
17			209,024					
18								
19	Unreconciled Difference	↔	88					
50			0.0420%					
21				ı				
3 2	Supporting Schedules			Recar A 1	Recap Schedules			
3 6	7.1			<u>-</u>				
4 %								
3 %								
27								
78								
29								
3 30								
32								

Water Utility of Greater Tonopah, Inc. Test Year Ended December 31, 2011 Analysis of Revenue by Detailed Class

		₹	[8]		Ō		<u>[0]</u>		(e)		E		[0]		Ξ		Ξ		Ξ	Œ		Ξ
														_	Bill Count Water Revenues	r Rever	nues					
																				Pre	Proposed	
		Average		Pre	Present Rates				Present			-	Adjusted		Proposed	ه ا	Proposed	۵	Proposed			
Line		Number of	Average	_	No CRT		CRT		Rates	Annua	Annualization	ď	Present Rates		Rates		CRT		Rates	Increase		
No	No. Class of Service	Customers	Consumption			ļ			[C+D]	Adjust	Adjustments*		[E+F]		No CRT				[H+I]	[]-[]		%
+	5/8" Residential	304	7.953	٠,	161.214	ď	(6,481)	40	154,733	٧	533	·v	155,266	v	685,710	v	(24,017)	₩.	661,693 \$	506,		26.17%
7	3/4" Residential	4	8,989	•	2,240		(71)		2,169		(256)		1,613		9,402		(212)		9,190	7,	7,577	469.83%
m	1" Residential	00	13,706	w	9,400		(121)		9,279		(1,296)		7,983		41,545		(417)		41,128	33,	•	15.19%
4	1.5" Residential	2	3,053	₩	1,873		(17)		1,856				1,856		10,808		(74)		10,734	8,		N/A
s	5/8" Commercial	2	11,917	٠,	1,415		(36)		1,379		•		1,379		5,887		(116)		5,771	4,		18.49%
9	1" Commercial	2	11,917	٠,	1,909		(31)		1,878		•		1,878		9,254		(65)		9,188	7,		89.26%
7	2" Irrigation	2	171,508	s	25,938		•		25,938		•		25,938		113,384		•		113,384	87,		37.13%
80	3" Irrigation		18,667	s	5,086		(2)		5,084				5,084		23,527		(6)		23,519	18,		62.60%
on.	2" Construction	п	5,682	٠,	1,294		3		1,293		1		1,293		5,951		(9)		5,945	4,		N/A
10																						
1 :																						
13	Total Residential	318	8,004	ş	174,727	\$	(069'9)	٠s	168,037	v	(1,319)	v	166,718	s	747,464	v	(24,720)	s	722,744 \$	556,		33.51%
14	Total Commercial	4	11,942		3,324		(67)		3,257		•		3,257		15,140		(181)		14,959	11,702		359.30%
15	Total Irrigation	m	120,636		31,024		(2)		31,022				31,022		136,911		(6)		136,902	105,		41.31%
16	Total Construction	1	5,682		1,294		3		1,293				1,293		5,951		(9)		5,945	4,	4,652	N/A
17	Totals	326			210,369		(6,760)		203,609		(1,319)		202,290		905,465		(24,914)		880,551	678,260		335.29%
18		Adiustment C-2 A																				
1		Adjustinent C	•																			

Recap Schedules H-1

Supporting Schedules

Test Year Ended December 31, 2011

Calculation of Change in Miscellaneous Service Charge revenue

Test Year	Revenue
No. Current Proposed Increase Charge	s Increase
1	
	1 \$ -
	9 -
	6
5	
6 Proposed Misc. Service Charge Increase	<u>\$ -</u>
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18 19	
20	
21	
22	
23	
24	
25	
26	
27	
28	
29	
30	

6.11

10.20

14.32

18.46

9.00

14.00

19.00

24.00

#### **Monthly Minimum Charges:**

Tier Three Breakover

Tier Four Breakover

Tier Five Breakover

Tier Six Breakover

	 		•						
Meter Size (All Classes*)	 Present	F	roposed	С	nange				
5/8" x 3/4" Meter	\$ 22.55	\$	108.00	\$	85.45				
3/4" Meter	22.55		108.00		85.45				
1" Meter	56.38		270.00		213.62				
1.5" Meter	112.75		540.00		427.25				
2" Meter	180.40		864.00		683.60				
3" Meter	360.80		1,728.00	1	,367.20				
4" Meter	563.75		2,700.00	2	,136.25				
6" Meter	1,127.50		5,400.00	4	,272,50				
8" Meter	2,255.00		10,800.00	8	,545.00				
Commodity Rate Charges:	 Rate B	llock			Volumetric	: Charge	es (per 1,0	00 Galle	ons)
Potable Water - All Meter Sizes and Classes	Present	F	roposed	P	esent	Pro	posed	CI	hange
Tier One Breakover	1,000 gallons	1	,000 gallons	\$	1.18	\$	5.00	\$	3.82
Tier Two Breakover	5,000 gallons	5	,000 gallons		1.99		7.00		5.01

Basic Service Charge

10,000 gallons

18,000 gallons

25,000 gallons

7,000

50%

> 25,000 gallons

2.89

3.80

4.68

5.54

Commodity rate rebate applied if consumption is below the CRT:
*Includes all potable water meters including irrigation meters.

Conservation Rebate Threshold ("CRT") in Gallons

Non-Potable Water - All Meter Sizes and Classes	Present	Proposed	Change
All Gallons (Per Acre Foot)	185.74	\$ 651.70	\$ 465.96
All Gallons (Per 1,000 Gallons)	0.57	2.00	1.43

10,000 gallons

18,000 gallons

25,000 gallons

999,999,999

7,401

45%

Miscellaneous Service Charges		Present		Proposed	
Establishment of Service	\$	35.00	\$	35.00	
Establishment of Service (After Hours)		50.00		50.00	
Re-establishment of Service (Within 12 Months)		(a)		(a)	
Reconnection of Service (Delinquent)	\$	35.00	\$	35.00	
Reconnection of Service - After Hours (Delinquent)		50.00		50.00	
Meter Move at Customer Request		(b)		(b)	
After Hours Service Charge, Per Hour*	\$	50.00	\$	50.00	
Deposit		(c)		(c)	
Meter Re-Read (If Correct)		30.00		30.00	
Meter Test Fee (If Correct)		30.00		30.00	
NSF Check		30.00		30.00	
Late Payment Charge (Per Month)		1.50%		1.50%	
Deferred Payment Charge (Per Month)		1.50%		1.50%	

<sup>(</sup>a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).

<sup>(</sup>b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(8)(5).

<sup>(</sup>c) Cest to include parts, lacely, everled and an applicable takes per A.N.C. R14-2-405(b)(5).

"For After Hours Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours charge. In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

		Present		Proposed			
Meter Size	Line Charges	Meter Charges	Total Charges	Service Line Charges	Meter Charges	Total Charges	Change
5/8 x 3/4" Meter	\$ 445.00 \$	155.00	\$ 600.00	\$ 445.00	\$ 155.00	\$ 600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

Test Year Ended December 31, 2011

Typical Bill Analysis

Rate Schedule: 5/8" x 3/4" Meters and 3/4 " meters All Classes

Monthly Consumption	Present Bill		Proposed Bill		Percent Increase
-	\$	22.55	\$	108.00	378.94%
1,000	*	23.20	•	110.50	376.31%
2,000		24.29		114.00	369.26%
3,000		25.39		117.50	362.82%
4,000		26.48		121.00	356.91%
5,000		27.58		124.50	351.46%
6,000		29.17		129.00	342.29%
7,000		37.47		159.00	324.34%
8,000		40.36		168.00	316.25%
9,000		43.25		177.00	309.25%
10,000		46.14		186.00	303.12%
15,000		95.14		256.00	169.08%
20,000		133.90		336.00	150.93%
25,000		157.30		431.00	174.00%
50,000		295.80		1,031.00	248.55%
75,000		434.30		1,631.00	275.55%
100,000		572.80		2,231.00	289.49%
125,000		711.30		2,831.00	298.00%
150,000		849.80		3,431.00	303.74%
175,000		988.30		4,031.00	307.87%
200,000		1,126.80		4,631.00	310.99%

Schedule H-4 Page 1 of 5

Test Year Ended December 31, 2011

Typical Bill Analysis

Rate Schedule:

1" Meters

All Classes

Monthly	Present	Р	roposed	Percent
Consumption	 Bill	<del></del>	Bill	Increase
-	\$ 56.38	\$	270.00	378.89%
1,000	57.03		272.50	377.83%
2,000	58.12		276.00	374.85%
3,000	59.22		279.50	371.98%
4,000	60.31		283.00	369.22%
5,000	61.41		286.50	366.56%
6,000	63.00		291.00	361.93%
7,000	64.59		321.00	397.01%
8,000	74.19		330.00	344.80%
9,000	77.08		339.00	339.80%
10,000	79.97		348.00	335.16%
15,000	128.97		418.00	224.11%
20,000	167.73		498.00	196.91%
25,000	191.13		593.00	210.26%
50,000	329.63		1,193.00	261.92%
75,000	468.13		1,793.00	283.01%
100,000	606.63		2,393.00	294.47%
125,000	745.13		2,993.00	301.67%
150,000	883.63		3,593.00	306.62%
175,000	1,022.13		4,193.00	310.22%
200,000	1,160.63		4,793.00	312.97%

Schedule H-4 Page 2 of 5

Test Year Ended December 31, 2011 Typical Bill Analysis Schedule H-4 Page 3 of 5

Rate Schedule:

1.5" Meters

All Classes

Monthly Consumption	Present Bill		P	Proposed Bill	Percent Increase
-	\$	112.75	\$	540.00	378.94%
1,000		113.40		542.50	378.40%
2,000		114.49		546.00	376.88%
3,000		115.59		549.50	375.40%
4,000		116.68		553.00	373.94%
5,000		117.78		556.50	372.50%
6,000		119.37		561.00	369.98%
7,000		120.96		591.00	388.61%
8,000		130.56		600.00	359.56%
9,000		133.45		609.00	356.35%
10,000		136.34		618.00	353.28%
15,000		185.34		688.00	271.21%
20,000		224.10		768.00	242.70%
25,000		247.50		863.00	248.69%
50,000		386.00		1,463.00	279.02%
75,000		524.50		2,063.00	293.33%
100,000		663.00		2,663.00	301.66%
125,000		801.50		3,263.00	307.11%
150,000		940.00		3,863.00	310.96%
175,000		1,078.50		4,463.00	313.82%
200,000		1,217.00		5,063.00	316.02%

Test Year Ended December 31, 2011

Typical Bill Analysis

Rate Schedule: 2" Meters

All Classes

Monthly Consumption	Present Bill		Present Proposed Bill Bill		Percent Increase
<u> </u>					
-	\$	180.40	\$	864.00	378.94%
1,000		181.05		866.50	378.60%
2,000		182.14		870.00	377.65%
3,000		183.24		873.50	376.70%
4,000		184.33		877.00	375.77%
5,000		185.43		880.50	374.85%
6,000		187.02		885.00	373.22%
7,000		188.61		915.00	385.14%
8,000		198.21		924.00	366.17%
9,000		201.10		933.00	363.95%
10,000		203.99		942.00	361.79%
15,000		252.99		1,012.00	300.02%
20,000		291.75		1,092.00	274.29%
25,000		315.15		1,187.00	276.65%
50,000		453.65		1,787.00	293.92%
75,000		592.15		2,387.00	303.11%
100,000		730.65		2,987.00	308.81%
125,000		869.15		3,587.00	312.70%
150,000		1,007.65		4,187.00	315.52%
175,000		1,146.15		4,787.00	317.66%
200,000		1,284.65		5,387.00	319.34%

Schedule H-4 Page 4 of 5

Test Year Ended December 31, 2011 Typical Bill Analysis Schedule H-4 Page 5 of 5

Rate Schedule:

3" Meters

All Classes

Monthly	Present	F	Proposed	Percent
Consumption	 Bill		Bill	Increase
-	\$ 360.80	\$	1,728.00	378.94%
1,000	361.45		1,730.50	378.77%
2,000	362.54		1,734.00	378.29%
3,000	363.64		1,737.50	377.81%
4,000	364.73		1,741.00	377.34%
5,000	365.83		1,744.50	376.86%
6,000	367.42		1,749.00	376.03%
7,000	369.01		1,779.00	382.11%
8,000	378.61		1,788.00	372.25%
9,000	381.50		1,797.00	371.04%
10,000	384.39		1,806.00	369.84%
15,000	433.39		1,876.00	332.87%
20,000	472.15		1,956.00	314.28%
25,000	495.55		2,051.00	313.88%
50,000	634.05		2,651.00	318.11%
75,000	772.55		3,251.00	320.81%
100,000	911.05		3,851.00	322.70%
125,000	1,049.55		4,451.00	324.09%
150,000	1,188.05		5,051.00	325.15%
175,000	1,326.55		5,651.00	325.99%
200,000	1,465.05		6,251.00	326.67%

Rate Schedule:

5/8" Residential

Block   Block   by Blocks   No. % of Total   Am	ulative Consur ount %	% of Total
1 1,000 248 372,000 673 18.50% 2.001 3,000 293 732,500 966 26.56% 1 3,001 4,000 335 1,172,500 1,642 45.15% 3 5,001 6,000 301 1,655,500 1,943 53.42% 5 6,001 7,000 252 1,638,000 2,195 60.35% 7 7,001 8,000 196 1,470,000 2,391 65.74% 8 8,001 9,000 156 1,266,000 2,547 70.03% 10 9,001 10,000 151 1,266,000 2,547 70.03% 10 10,000 151 1,434,500 2,698 74.18% 11 10,001 11,000 141 1,480,500 2,839 78.06% 12 11,001 12,000 94 1,081,000 2,933 80.64% 14 12,001 13,000 96 1,200,000 3,029 83.28% 15 13,001 14,000 70 945,000 3,099 85.21% 16 14,001 15,000 68 1,054,000 3,230 88.81% 18 16,001 17,000 43 709,500 3,273 88.81% 18 16,001 17,000 32 560,000 3,355 90.87% 19 18,001 12,000 30 555,000 3,355 90.87% 19 18,001 12,000 30 585,000 3,355 90.87% 19 18,001 12,000 30 585,000 3,365 95.25% 22 20,001 21,000 29 623,500 3,445 94.27% 22 22,001 22,000 29 623,500 3,455 94.27% 22 24,001 22,000 15 382,500 3,555 97.77% 25 33,001 34,000 70 29 623,500 3,355 90.87% 22 24,001 22,000 30 555,000 3,355 95.25% 20 20,001 21,000 32 666,000 3,397 93.40% 21 22,001 22,000 29 623,500 3,455 94.27% 22 23,001 24,000 20 470,000 3,465 94.27% 22 24,001 25,000 15 382,500 3,555 97.77% 25 30,001 31,000 7 22,500 3,555 97.77% 25 30,001 33,000 7 227,500 3,577 98.35% 25 33,001 34,000 3 13,000 7 22,5000 3,555 97.77% 25 33,001 34,000 3 11,5500 3,563 97.77% 25 34,001 33,000 7 225,500 3,505 96.37% 22 24,001 25,000 15 382,500 3,555 97.77% 25 30,001 31,000 7 22,500 3,500 3,505 98.87% 26 33,001 33,000 7 227,500 3,555 97.77% 25 33,001 34,000 3 11,3500 3,627 99.98% 27 44,001 45,000 4 158,000 3,627 99.98% 27 44,001 45,000 4 158,000 3,627 99.98% 27 44,001 45,000 4 158,000 3,627 99.98% 27 44,001 45,000 4 158,000 3,627 99.97% 27 44,001 45,000 5 2 93,000 3,627 99.97% 27 44,001 45,000 6 2 93,000 3,627 99.78% 27 44,001 45,000 6 2 93,000 3,627 99.78% 27 44,001 45,000 6 2 93,000 3,627 99.78% 27		
1 1,000 248 372,000 673 18.50% 2.001 3,000 293 732,500 966 26.56% 1 3,001 4,000 335 1,172,500 1,642 45.15% 3 5,001 6,000 341 1,534,500 1,642 45.15% 3 5,001 6,000 301 1,655,500 1,943 53.42% 5 6,001 7,000 252 1,638,000 2,195 60.35% 7 7,001 8,000 196 1,470,000 2,391 65.74% 8 8,001 9,000 156 1,326,000 2,547 70.03% 10 9,001 10,000 151 1,434,500 2,698 74.18% 11 10,001 11,000 141 1,480,500 2,839 78.06% 12 11,001 12,000 94 1,081,000 3,029 83.28% 15 13,001 14,000 70 945,000 3,029 83.28% 15 13,001 14,000 63 1913,500 3,162 86,94% 17 15,001 16,000 68 1,054,000 3,230 88.81% 18 16,001 17,000 43 709,500 3,273 88.81% 18 16,001 17,000 32 560,000 3,305 90.87% 19 18,001 19,000 30 555,000 3,355 90.87% 19 18,001 12,000 30 585,000 3,355 90.87% 19 18,001 12,000 30 585,000 3,365 90.87% 19 18,001 12,000 30 585,000 3,365 95.25% 22 20,001 21,000 29 42,350 3,445 94.72% 22 21,001 22,000 30 555,000 3,365 95.27% 22 22,001 23,000 19 427,500 3,445 94.72% 22 23,001 24,000 20 15 382,500 3,565 97.77% 25 33,001 34,000 77 22,500 3,555 97.77% 25 34,001 22,000 35,550 3,555 97.77% 25 35,001 36,000 15 382,500 3,555 97.77% 25 36,001 33,000 7 22,5500 3,555 97.77% 25 36,001 33,000 7 225,500 3,555 97.77% 25 36,001 33,000 7 225,500 3,555 97.77% 25 36,001 33,000 7 225,500 3,555 97.77% 25 36,001 33,000 7 225,500 3,555 97.77% 25 36,001 33,000 7 225,500 3,555 97.77% 25 36,001 33,000 7 225,500 3,555 97.77% 25 36,001 33,000 7 225,500 3,555 97.77% 25 36,001 33,000 7 225,500 3,555 97.77% 25 36,001 33,000 7 225,500 3,555 97.77% 25 36,001 33,000 7 225,500 3,501 99.87% 27 44,001 45,000 4 158,000 3,625 99.67% 27 44,001 45,000 4 166,000 3,625 99.67% 27 44,001 45,000 5 2 89,000 3,625 99.67% 27 44,001 45,000 6 2 89,000 3,625 99.67% 27 44,001 45,000 6 2 89,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27		0.0
1,001 2,000 248 372,000 673 18.50% 2.001 3,000 293 732,500 966 26.56% 1 3,001 4,000 335 1,172,500 1,301 35.77% 2 4,001 5,000 341 1,534,500 1,642 45.15% 3 5,001 6,000 301 1,655,500 1,943 53.42% 5 6,001 7,000 252 1,638,000 2,195 60.35% 7 7,001 8,000 196 1,470,000 2,391 65.74% 8 8,001 9,000 156 1,326,000 2,547 70.03% 10 9,001 10,000 151 1,484,500 2,898 74.18% 11 10,001 11,000 141 1,480,500 2,898 74.18% 11 11,001 12,000 94 1,081,000 2,933 80.64% 14 12,001 13,000 96 1,200,000 3,029 83.28% 15 13,001 14,000 70 945,000 3,099 85.21% 16 14,001 15,000 63 9135,500 3,162 86.94% 17 15,001 16,000 68 1,054,000 3,209 883.8% 18 16,001 17,000 43 709,500 3,273 89,99% 18 16,001 17,000 30 555,000 3,305 90.87% 19 18,001 19,000 30 555,000 3,335 91.70% 19 19,001 20,000 30 555,000 3,355 92.52% 20 20,001 21,000 32 660,000 3,240 94.20% 21 22,001 23,000 29 623,500 3,426 94.20% 21 22,001 23,000 15 32 656,000 3,399 95.95% 22 24,001 25,000 20 470,000 3,555 97.70% 22 24,001 25,000 25 612,500 3,555 97.70% 22 24,001 25,000 15 397,500 3,555 97.70% 22 24,001 25,000 15 397,500 3,555 97.70% 22 24,001 25,000 15 397,500 3,555 97.70% 22 24,001 25,000 15 397,500 3,555 97.77% 25 31,001 34,000 77 227,500 3,588 98.87% 26 35,001 34,000 3 30 35,500 3,555 97.77% 25 31,001 34,000 77 227,500 3,569 99.87% 22 24,001 25,000 15 397,500 3,555 97.77% 25 31,001 34,000 77 227,500 3,569 99.87% 26 33,001 34,000 3 30 355,500 3,555 97.77% 25 31,001 32,000 77 227,500 3,555 97.77% 25 31,001 32,000 77 227,500 3,556 97.77% 25 31,001 33,000 77 227,500 3,569 99.87% 26 35,001 34,000 3 11,500 3 11,500 3,627 99.88% 26 35,001 34,000 3 11,500 3 11,500 3,627 99.88% 27 44,001 44,000 4 158,000 3 11,500 3,627 99.73% 27 44,001 44,000 5 2 93,000 3,627 99.73% 27 44,001 44,000 5 2 93,000 3,627 99.73% 27 44,001 44,000 6 2 93,000 3,627 99.73% 27 44,001 44,000 6 2 93,000 3,627 99.73% 27	- 156,500	0.0
2,001 3,000 293 732,500 966 2655% 1 3,001 4,000 335 1,172,500 1,301 35.77% 2 4,001 5,000 341 1,534,500 1,642 45.15% 3 5,001 6,000 301 1,655,500 1,943 53.42% 5 6,001 7,000 252 1,638,000 2,195 60.35% 7 7,001 8,000 196 1,470,000 2,391 65.74% 8 8,001 9,000 156 1,326,000 2,547 70.03% 10 9,001 10,000 151 1,434,500 2,638 74.18% 11 10,001 11,000 141 1,480,500 2,839 78.06% 12 11,001 12,000 94 1,081,000 2,933 80.64% 14 12,001 13,000 96 1,200,000 3,029 83.28% 15 13,001 14,000 70 945,000 3,029 83.28% 15 14,001 15,000 63 9135,500 3,162 86,94% 17 15,001 16,000 68 1,054,000 3,230 88.81% 18 16,001 17,000 43 709,500 3,273 89,99% 18 17,001 18,000 32 560,000 3,305 90.87% 19 18,001 19,000 30 555,000 3,335 91.70% 19 19,001 20,000 30 555,000 3,335 91.70% 19 19,001 20,000 30 555,000 3,335 91.70% 19 19,001 20,000 30 555,000 3,345 94.72% 22 20,001 21,000 29 623,500 3,445 94.72% 22 24,001 25,000 15 382,500 3,555 97.77% 22 24,001 25,000 15 382,500 3,555 97.77% 25 30,001 12,000 15 382,500 3,555 97.77% 25 30,001 31,000 7 22,500 3,570 3,571 94.59 30,001 31,000 7 22,500 3,570 3,588 98.65% 26 35,001 30,000 7 227,500 3,588 98.65% 26 35,001 30,000 7 227,500 3,588 98.65% 26 35,001 30,000 7 227,500 3,561 99.67% 27 44,001 45,000 6 1 380,000 3,627 99.73% 27 44,001 45,000 6 1 380,000 3,627 99.73% 27 44,001 45,000 6 1 380,000 3,627 99.73% 27 44,001 45,000 6 1 380,000 3,627 99.73% 27 44,001 45,000 6 1 380,000 3,627 99.73% 27 44,001 45,000 6 1 380,000 3,627 99.73% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,625 99.67% 27 44,001 45,000 6 2 99,000 3,627 99.73% 27 44,001 40,000 6 1 99,73% 27 44,001 45,000 6 2 99,000 3,627 99.73% 27 44,001 45,000 6 2 99,000 3,627 99.73% 27 44,001 45,000 6 2 99,000 3,627 99.73% 27 44,001 45,000 6 2 99,000 3,627 99.73% 27	528,500	1.8
3,001 4,000 335 1,172,500 1,301 35,77% 2 4,001 5,000 341 1,534,500 1,642 45,15% 3 5,001 6,000 301 1,655,500 1,943 53,42% 5 6,001 7,000 252 1,638,000 2,195 60,35% 7 7,001 8,000 196 1,470,000 2,391 65,74% 8 8,001 9,000 156 1,326,000 2,547 70,03% 10 9,001 10,000 151 1,434,500 2,839 78,06% 12 11,001 11,000 141 1,480,500 2,839 78,06% 12 11,001 12,000 94 1,081,000 2,933 80,64% 14 12,001 13,000 96 1,200,000 3,029 85,21% 16 14,001 15,000 63 913,500 3,162 86,94% 17 15,001 16,000 68 1,054,000 3,230 88,1% 18 16,001 17,000 43 709,500 3,273 89,99% 18 17,001 18,000 32 560,000 3,305 90,87% 19 18,001 19,000 30 585,000 3,365 92,52% 20 20,001 21,000 32 656,000 3,365 92,52% 20 20,001 21,000 32 656,000 3,365 92,52% 20 20,001 21,000 32 656,000 3,365 92,52% 20 21,001 22,000 29 623,500 3,426 94,07% 22 22,001 23,000 19 427,500 3,445 94,72% 22 23,001 24,000 20 470,000 3,455 95,27% 22 24,001 25,000 15 382,500 3,509 96,7% 23 25,001 26,000 15 382,500 3,509 96,7% 22 24,001 25,000 15 382,500 3,509 96,7% 22 24,001 25,000 15 382,500 3,509 96,7% 24 22,001 23,000 19 427,500 3,445 94,72% 22 23,001 24,000 20 470,000 3,557,000 3,558 97,77% 25 31,001 30,000 7 227,500 3,558 97,77% 25 31,001 30,000 7 225,500 3,509 96,7% 24 29,001 30,000 7 225,500 3,509 96,7% 24 29,001 30,000 7 225,500 3,509 99,87% 25 31,001 34,000 6 201,000 3,627 99,73% 27 44,001 40,000 4 158,000 3,627 99,73% 27 44,001 40,000 4 158,000 3,627 99,73% 27 44,001 40,000 4 158,000 3,628 99,67% 27 44,001 40,000 4 158,000 3,627 99,73% 27 44,001 40,000 4 158,000 3,628 99,67% 27 44,001 40,000 4 158,000 3,628 99,67% 27 44,001 40,000 4 158,000 3,628 99,67% 27 44,001 40,000 5 2 89,000 3,625 99,67% 27 44,001 40,000 4 158,000 3,625 99,67% 27 44,001 40,000 5 2 99,000 3,627 99,73% 27 44,001 40,000 5 2 99,000 3,627 99,73% 27 44,001 40,000 6 2 99,000 3,627 99,73% 27 44,001 40,000 6 2 99,000 3,627 99,73% 27	261,000	4.3
4 001       5,000       341       1,534,500       1,642       45,15%       3         5,001       6,000       301       1,655,500       1,943       53,42%       5         6,001       7,000       252       1,638,000       2,195       60,35%       7         7,001       8,000       196       1,470,000       2,391       65,74%       8         8,001       9,000       156       1,326,000       2,547       70,03%       10         9,001       10,000       151       1,434,500       2,698       74,18%       11         10,001       11,000       141       1,480,500       2,933       80,64%       14         12,001       13,000       96       1,200,000       3,029       83,28%       15         13,001       14,000       70       945,000       3,099       85,21%       16         14,001       15,000       63       913,500       3,162       86,94%       17         15,001       16,000       68       1,054,000       3,230       88,81%       18         16,001       17,000       43       79,500       3,273       89,99%       18         17,001       18,0	433,500	8.4
5,001         6,000         301         1,655,500         1,943         53,42%         5           6,001         7,000         252         1,638,000         2,195         60,35%         7           7,001         8,000         196         1,470,000         2,991         65,74%         8           8,001         9,000         156         1,326,000         2,547         70,03%         10           10,001         11,000         141         1,480,500         2,698         74,18%         11           11,001         12,000         94         1,081,000         2,933         80,64%         14           12,001         13,000         96         1,200,000         3,029         85,21%         16           14,001         15,000         63         913,500         3,162         86,94%         17           15,001         16,000         68         1,054,000         3,230         88,81%         18           16,001         17,000         43         709,500         3,273         89,99%         18           17,001         18,000         32         560,000         3,335         91,70%         19           18,001         21,000	968,000	13.7
6,001         7,000         252         1,638,000         2,195         60,35%         7           7,001         8,000         196         1,470,000         2,391         65,74%         8           8,001         9,000         156         1,326,000         2,547         70.03%         10           9,001         10,000         151         1,434,500         2,698         74.18%         11           10,001         11,000         94         1,081,000         2,933         80.64%         12           11,001         13,000         96         1,200,000         3,029         83.28%         15           14,001         15,000         63         913,500         3,162         86.94%         17           15,001         16,000         68         1,054,000         3,230         88.81%         18           16,001         17,000         43         709,500         3,273         89.99%         18           17,001         18,000         32         560,000         3,305         90.87%         19           18,001         19,000         30         585,000         3,355         92.52%         20           20,001         21,000         <	623,500	19.4
7,001         8,000         196         1,470,000         2,391         65.74%         8           8,001         9,000         156         1,326,000         2,547         70.03%         10           9,001         10,000         151         1,434,500         2,638         74.18%         11           10,001         11,000         141         1,480,500         2,833         80.64%         12           11,001         12,000         94         1,081,000         2,933         80.64%         14           12,001         13,000         96         1,200,000         3,029         83.28%         15           13,001         14,000         70         945,000         3,099         85.21%         16           14,001         15,000         63         913,500         3,162         86.94%         17           15,001         16,000         68         1,054,000         3,230         88.81%         18           16,001         17,000         43         709,500         3,733         89.99%         18           18,001         19,000         30         585,000         3,335         91.70%         19           18,001         12,000	261,500	25.1
8,001 9,000 156 1,326,000 2,547 70.03% 10 9,001 10,000 151 1,434,500 2,698 74.18% 11 10,001 11,000 141 1,480,500 2,839 74.18% 11 11,001 12,000 94 1,081,000 2,933 80.64% 14 12,001 13,000 96 1,200,000 3,029 83.28% 15 14,001 15,000 63 913,500 3,162 86,94% 17 15,001 16,000 68 1,054,000 3,230 88.81% 18 16,001 17,000 43 709,500 3,273 89.99% 18 17,001 18,000 32 560,000 3,305 90.87% 19 18,001 19,000 30 555,000 3,335 90.87% 19 18,001 20,000 30 555,000 3,335 91,70% 19 19,001 20,000 30 555,000 3,335 92.52% 20 20,001 21,000 32 656,000 3,335 92.52% 20 20,001 21,000 32 656,000 3,365 92.52% 20 22,001 22,000 29 623,500 3,426 94.20% 21 22,001 23,000 19 427,500 3,445 94.72% 22 23,001 24,000 20 470,000 3,465 95.27% 22 24,001 25,000 15 382,500 3,505 96.37% 23 25,001 26,000 15 382,500 3,505 96.37% 24 27,001 28,000 15 412,500 3,505 96.37% 24 27,001 28,000 15 412,500 3,505 96.37% 24 28,001 27,000 15 397,500 3,505 96.37% 24 28,001 27,000 15 397,500 3,505 96.37% 24 28,001 29,000 15 382,500 3,505 96.37% 24 28,001 29,000 15 382,500 3,505 96.37% 24 28,001 29,000 15 382,500 3,505 96.37% 25 30,001 31,000 7 220,500 3,505 97.77% 25 30,001 31,000 7 220,500 3,505 97.77% 25 30,001 31,000 7 227,500 3,505 97.77% 25 33,001 34,000 6 20,000 15 382,500 3,505 97.77% 25 30,001 31,000 7 227,500 3,505 97.77% 25 30,001 33,000 7 227,500 3,577 98.35% 25 33,001 34,000 6 20,000 1 38,800 3,505 97.77% 25 33,001 34,000 6 20,000 3 112,500 3,506 99.15% 26 35,001 35,000 3 112,500 3,506 99.15% 26 35,001 36,000 3 112,500 3,506 99.15% 26 35,001 36,000 3 112,500 3,500 3,500 99.15% 26 35,001 36,000 3 112,500 3,500 3,500 99.15% 26 35,001 36,000 3 112,500 3,500 3,500 99.15% 26 35,001 36,000 3 112,500 3,500 3,500 99.15% 26 36,001 37,000 7 220,500 3,570 98.35% 26 36,001 37,000 7 227,500 3,570 98.35% 26 36,001 37,000 7 227,500 3,570 98.35% 26 36,001 37,000 7 227,500 3,500 99.15% 26 38,001 36,000 3 112,500 3,600 99.15% 26 38,001 39,000 3 112,500 3,600 99.15% 26 38,001 39,000 3 112,500 3,600 99.15% 26 38,001 39,000 3 112,500 3,600 99.15% 26 38,001 39,000 3 112,500 3,600 99.15%	731,500	30.1
9,001 10,000 151 1,434,500 2,698 74,18% 11 10,001 11,000 141 1,480,500 2,839 78,06% 12 11,001 12,000 94 1,081,000 2,933 80,64% 14 12,001 13,000 96 1,200,000 3,029 83,28% 15 13,001 14,000 70 945,000 3,099 85,21% 16 14,001 15,000 63 913,500 3,162 86,94% 17 15,001 16,000 68 1,054,000 3,230 88,81% 18 16,001 17,000 43 709,500 3,273 89,99% 18 17,001 18,000 32 560,000 3,305 90,87% 19 18,001 19,000 30 555,000 3,335 91,70% 19 19,001 20,000 30 555,000 3,335 91,70% 19 19,001 22,000 29 623,500 3,465 92,52% 20 20,001 21,000 29 623,500 3,446 94,20% 21 22,001 22,000 19 427,500 3,445 94,20% 21 22,001 25,000 25 612,500 3,465 95,27% 22 23,001 24,000 20 470,000 3,465 95,27% 22 24,001 25,000 15 382,500 3,505 96,8% 23 25,001 26,000 15 382,500 3,505 96,8% 23 26,001 27,000 15 382,500 3,505 96,78% 24 27,001 28,000 15 412,500 3,505 97,77% 25 30,001 31,000 7 221,500 3,500 3,505 97,77% 25 30,001 31,000 7 220,500 3,500 3,505 97,77% 25 30,001 31,000 7 220,500 3,500 3,505 97,77% 25 30,001 31,000 7 220,500 3,500 3,505 97,77% 25 30,001 31,000 7 220,500 3,500 3,500 91,8% 26 33,001 30,000 9 265,500 3,505 97,77% 25 33,001 30,000 7 220,500 3,500 3,500 99,15% 26 33,001 30,000 6 201,000 3,507 98,15% 26 35,001 35,000 3 112 38,000 3,505 97,77% 25 33,001 30,000 6 201,000 3,507 98,35% 26 35,001 36,000 8 284,000 3,507 99,18% 26 35,001 36,000 3 112 38,000 3,507 99,18% 26 35,001 36,000 3 112,500 3,500 3,500 99,15% 26 35,001 36,000 3 112,500 3,500 3,500 99,15% 26 35,001 36,000 3 112,500 3,600 3,600 99,15% 26 35,001 36,000 4 158,000 3,600 3,600 99,15% 26 35,001 36,000 4 158,000 3,601 99,15% 26 35,001 36,000 4 158,000 3,601 99,15% 26 35,001 36,000 4 158,000 3,601 99,15% 26 35,001 36,000 3 112,500 3,601 99,15% 26 35,001 36,000 3 112,500 3,601 99,15% 26 35,001 36,000 3 112,500 3,601 99,15% 26 35,001 36,000 3 112,500 3,601 99,15% 26 35,001 36,000 3 112,500 3,601 99,15% 26 35,001 36,000 3 112,500 3,601 99,15% 26 35,001 36,000 3 3 112,500 3,601 99,15% 26 35,001 36,000 3 3 112,500 3,601 99,15% 26 36,001 37,000 3 2 89,000 3,625 99,67% 27 40,001 40,000 4 166,000 -	057,500	34.7
10,001 11,000 141 1,480,500 2,839 78.06% 12 11,001 12,000 94 1,081,000 2,933 80.64% 14 12,001 13,000 96 1,200,000 3,029 83.28% 15 13,001 14,000 70 945,000 3,099 85.21% 16 14,001 15,000 63 915,500 3,162 86.94% 17 15,001 16,000 68 1,054,000 3,233 88.81% 18 16,001 17,000 43 709,500 3,273 89.99% 18 17,001 18,000 32 560,000 3,305 90.87% 19 18,001 19,000 30 555,000 3,335 91.70% 19 19,001 20,000 30 585,000 3,365 92.52% 20 20,001 21,000 29 623,500 3,426 94.20% 21 21,001 22,000 29 623,500 3,445 94.72% 22 23,001 24,000 20 470,000 3,465 95.77% 22 24,001 25,000 15 382,500 3,505 96.37% 23 25,001 26,000 15 382,500 3,505 96.37% 23 25,001 26,000 15 397,500 3,505 96.37% 24 28,001 29,000 12 340,00 15 397,500 3,505 96.37% 24 28,001 29,000 15 412,500 3,505 96.37% 24 28,001 29,000 15 412,500 3,505 96.37% 24 28,001 29,000 15 412,500 3,505 96.37% 24 28,001 29,000 15 412,500 3,505 96.37% 25 31,001 32,000 7 223,500 3,505 96.37% 25 33,001 34,000 6 20 342,000 3,556 97.77% 25 33,001 34,000 6 20,000 3,500 3,500 96.78% 24 28,001 29,000 12 342,000 3,556 97.77% 25 33,001 31,000 7 223,500 3,505 98.16% 25 33,001 34,000 6 201,000 3,587 97.53% 24 29,001 30,000 9 265,500 3,566 97.77% 25 31,001 32,000 7 225,500 3,505 98.87% 26 33,001 34,000 6 201,000 3,588 98.65% 26 34,001 35,000 3 11,000 7 227,500 3,577 98.15% 25 33,001 34,000 6 201,000 3,588 98.65% 26 34,001 35,000 3 11,000 3 112,500 3,606 99.15% 26 35,001 37,000 4 158,000 3,618 99.48% 27 40,001 41,000 4 158,000 3,618 99.48% 27 44,001 42,000 4 166,000 3,618 99.48% 27 44,001 42,000 4 166,000 3,618 99.48% 27 44,001 44,000 5 217,500 3,627 99.73% 27 44,001 44,000 5 217,500 3,627 99.73% 27 45,001 46,000 1 3,625 99.67% 27 46,001 47,000 1 2 93,000 3,627 99.73% 27	492,000	39.7
11,001 12,000 94 1,081,000 2,933 80.64% 14 12,001 13,000 96 1,200,000 3,029 83.28% 15 13,001 14,000 70 945,000 3,029 83.28% 15 14,001 15,000 63 913,500 3,162 86,94% 17 15,001 16,000 68 1,054,000 3,230 88.81% 18 16,001 17,000 43 709,500 3,273 88.919% 18 17,001 18,000 32 560,000 3,305 90.87% 19 18,001 19,000 30 555,000 3,335 91.70% 19 19,001 20,000 30 555,000 3,365 92.52% 20 20,001 21,000 32 656,000 3,365 92.52% 20 20,001 22,000 29 623,500 3,426 94,20% 21 22,001 23,000 19 427,500 3,445 94,72% 22 23,001 24,000 20 470,000 3,465 95,27% 22 24,001 25,000 25 612,500 3,490 95,96% 23 25,001 26,000 15 382,500 3,505 96,37% 23 26,001 27,000 15 397,500 3,505 96,78% 24 27,001 28,000 15 412,500 3,505 96,78% 24 27,001 28,000 15 412,500 3,505 96,78% 24 27,001 28,000 15 412,500 3,505 96,78% 24 27,001 28,000 15 412,500 3,535 97,20% 24 28,001 29,000 12 340,000 9 265,500 3,505 96,78% 24 29,001 30,000 9 265,500 3,505 96,78% 25 30,001 31,000 7 213,500 3,570 98.15% 25 30,001 31,000 7 227,500 3,570 98.15% 25 33,001 30,000 9 265,500 3,596 98.35% 25 33,001 30,000 7 227,500 3,570 98.15% 25 33,001 33,000 3 112,500 3,588 98.55% 26 35,001 36,000 3 8 284,000 3,596 99.15% 26 35,001 36,000 3 118,000 3 112,500 3,606 99.15% 26 35,001 36,000 4 158,000 3,510 99.79% 26 35,001 36,000 3 118,000 3 112,500 3,606 99.15% 26 35,001 36,000 4 158,000 3,596 98.87% 26 36,001 37,000 7 255,500 3,596 98.87% 26 36,001 37,000 4 158,000 3,614 99.37% 27 40,001 41,000 4 158,000 3,614 99.37% 27 40,001 41,000 4 158,000 3,614 99.37% 27 40,001 41,000 4 158,000 3,625 99.67% 27 44,001 45,000 4 166,000 3,618 99.48% 27 44,001 45,000 4 166,000 3,625 99.67% 27 45,001 46,000 -	972,500	44.8
12,001 13,000 96 1,200,000 3,029 83.28% 15 13,001 14,000 70 945,000 3,099 85.21% 16 14,001 15,000 63 913,500 3,162 86.94% 17 15,001 16,000 43 709,500 3,230 88.81% 18 16,001 17,000 32 560,000 3,323 89.99% 18 17,001 18,000 32 560,000 3,335 90.87% 19 18,001 19,000 30 555,000 3,335 91.70% 19 18,001 20,000 30 585,000 3,365 92.52% 20 20,001 21,000 32 656,000 3,395 93.40% 21 21,001 22,000 29 623,500 3,426 94.20% 21 22,001 23,000 19 427,500 3,445 94.72% 22 23,001 24,000 20 470,000 3,465 95.27% 22 24,001 25,000 25 612,500 3,490 95.96% 23 25,001 26,000 15 382,500 3,505 96.37% 23 25,001 26,000 15 382,500 3,505 96.37% 23 25,001 28,000 15 412,500 3,505 96.37% 24 27,001 28,000 15 412,500 3,505 96.78% 24 28,001 29,000 12 40,000 3,465 97.77% 25 30,001 31,000 7 213,500 3,556 97.77% 25 30,001 30,000 7 225,500 3,556 97.77% 25 31,001 32,000 7 227,500 3,570 98.16% 25 32,001 33,000 7 227,500 3,570 98.16% 25 33,001 34,000 6 201,000 3,596 98.87% 26 34,001 35,000 7 227,500 3,588 98.65% 26 34,001 35,000 7 227,500 3,588 98.65% 26 34,001 35,000 3 11 38,000 3,596 99.87% 25 31,001 32,000 7 227,500 3,570 98.16% 25 32,001 33,000 3 112,500 3,588 98.65% 26 34,001 35,000 3 112,500 3,606 99.15% 26 35,001 36,000 3 112,500 3,606 99.15% 26 36,001 37,000 7 255,500 3,509 99.87% 25 36,001 37,000 7 255,500 3,509 99.87% 26 36,001 37,000 7 255,500 3,509 99.88% 27 40,001 41,000 4 158,000 3,618 99.48% 27 40,001 41,000 4 158,000 3,618 99.48% 27 44,001 42,000 4 166,000 3,618 99.48% 27 44,001 42,000 4 166,000 3,618 99.48% 27 44,001 44,000 5 217,500 3,625 99.67% 27 45,001 47,000 1 47,000 2 99,000 3,625 99.67% 27 46,001 47,000 1 47,000 1 2 99,000 3,625 99.67% 27 46,001 47,000 1 47,000 1 2 99,000 3,625 99.67% 27 46,001 47,000 1 47,000 1 2 99,000 3,625 99.67% 27 46,001 47,000 1 2 99,000 3,625 99.67% 27 46,001 47,000 1 2 99,000 3,625 99.67% 27 46,001 47,000 1 2 99,000 3,625 99.67% 27 46,001 47,000 1 2 99,000 3,625 99.67% 27 46,001 47,000 2 99,000 3,625 99.67% 27	053,500	48.5
13,001       14,000       70       945,000       3,099       85.21%       16         14,001       15,000       63       913,500       3,162       86,94%       17         15,001       16,000       43       709,500       3,230       88.81%       18         16,001       17,000       43       709,500       3,273       89.99%       18         17,001       18,000       32       560,000       3,305       90.87%       19         18,001       19,000       30       585,000       3,365       92.52%       20         20,001       21,000       32       656,000       3,365       92.52%       20         21,001       22,000       29       623,500       3,426       94.20%       21         22,001       23,000       19       427,500       3,445       94.72%       22         23,001       24,000       20       470,000       3,465       95.27%       22         24,001       25,000       25       612,500       3,505       96.37%       23         25,001       26,000       15       382,500       3,505       96.37%       23         27,001       28,000	253,500	52.7
14,001       15,000       63       913,500       3,162       86,94%       17         15,001       16,000       68       1,054,000       3,230       88,81%       18         16,001       17,000       43       709,500       3,233       89,99%       18         17,001       18,000       32       560,000       3,305       90,87%       19         18,001       19,000       30       555,000       3,335       91,70%       19         19,001       20,000       30       585,000       3,365       92,52%       20         20,001       21,000       32       656,000       3,397       93,40%       21         21,001       22,000       29       623,500       3,426       94.20%       21         22,001       23,000       19       427,500       3,445       94.72%       22         23,001       24,000       20       470,000       3,465       95.27%       22         24,001       25,001       25       612,500       3,490       95.96%       23         25,001       26,000       15       382,500       3,505       96.37%       23         26,001       27,000	198,500	56.0
15,001       16,000       68       1,054,000       3,230       88.81%       18         16,001       17,000       43       709,500       3,273       89.99%       18         17,001       18,000       32       560,000       3,305       90.87%       19         18,001       19,000       30       555,000       3,335       91.70%       19         19,001       20,000       32       656,000       3,365       92.52%       20         20,001       21,000       32       656,000       3,397       93.40%       21         21,001       22,000       29       623,500       3,426       94.20%       21         22,001       23,000       19       427,500       3,445       94.72%       22         23,001       24,000       20       470,000       3,465       95.77%       22         24,001       25       612,500       3,490       95.96%       23         25,001       26,000       15       382,500       3,505       96.37%       24         27,001       28,000       15       397,500       3,535       97.20%       24         28,001       30,000       7	112,000	59.1
16,001       17,000       43       709,500       3,273       89,99%       18         17,001       18,000       32       560,000       3,305       90,87%       19         18,001       19,000       30       555,000       3,335       91,70%       19         19,001       20,000       30       585,000       3,365       92,52%       20         20,001       21,000       32       656,000       3,397       93.40%       21         21,001       22,000       29       623,500       3,426       94.20%       21         22,001       23,000       19       427,500       3,445       94.72%       22         23,001       24,000       20       470,000       3,455       95.27%       22         24,001       25,000       25       612,500       3,490       95.96%       23         25,001       26,000       15       382,500       3,505       96.37%       23         26,001       27,000       15       397,500       3,535       97.20%       24         27,001       28,000       15       412,500       3,535       97.20%       24         29,001       30,000	166,000	62.8
17,001     18,000     32     560,000     3,305     90.87%     19       18,001     19,000     30     555,000     3,335     91.70%     19       19,001     20,000     30     585,000     3,365     92.52%     20       20,001     21,000     32     656,000     3,397     93.40%     21       21,001     22,000     29     623,500     3,426     94.20%     21       22,001     23,000     19     427,500     3,445     94.72%     22       23,001     24,000     20     470,000     3,465     95.96%     23       25,001     25,000     25     612,500     3,490     95.96%     23       25,001     26,000     15     382,500     3,505     96.7%     22       27,001     28,000     15     397,500     3,535     97.20%     24       28,001     29,000     12     342,000     3,535     97.27%     22       29,001     30,000     9     265,500     3,535     97.77%     25       30,001     31,000     7     220,500     3,570     98.16%     25       31,001     32,000     7     227,500     3,570     98.16%     25 <td>875,500</td> <td>65.2</td>	875,500	65.2
18,001       19,000       30       555,000       3,335       91,70%       19         19,001       20,000       30       585,000       3,365       92,52%       20         20,001       21,000       32       656,000       3,397       93,40%       21         21,001       22,000       29       623,500       3,426       94,20%       21         22,001       23,000       19       427,500       3,445       94,72%       22         23,001       24,000       20       470,000       3,465       95,27%       22         24,001       25,000       25       612,500       3,490       95,96%       23         25,001       26,000       15       382,500       3,505       96,37%       23         26,001       27,000       15       397,500       3,520       96,78%       24         27,001       28,000       15       412,500       3,535       97,20%       24         28,001       29,000       12       342,000       3,547       97,53%       24         29,001       30,000       7       213,500       3,563       97.97%       25         30,001       31,000	435,500	67.1
19,001       20,000       30       \$85,000       3,365       92.52%       20         20,001       21,000       32       656,000       3,397       93.40%       21         21,001       22,000       29       623,500       3,426       94.20%       21         22,001       23,000       19       427,500       3,445       95.27%       22         23,001       24,000       20       470,000       3,465       95.27%       22         24,001       25,000       25       612,500       3,505       96.37%       23         25,001       26,000       15       382,500       3,505       96.37%       23         26,001       27,000       15       397,500       3,520       96.78%       24         28,001       29,000       12       342,000       3,535       97.20%       24         28,001       29,000       12       342,000       3,547       97.53%       24         29,001       30,000       9       265,500       3,556       97.77%       25         30,001       31,000       7       213,500       3,563       97.97%       25         32,001       33,000	990,500	69.1
20,001         21,000         32         656,000         3,397         93.40%         21           21,001         22,000         29         623,500         3,426         94.20%         21           22,001         23,000         19         427,500         3,445         94.72%         22           23,001         24,000         20         470,000         3,465         95.27%         22           24,001         25,000         25         612,500         3,490         95.96%         23           25,001         26,000         15         382,500         3,505         96.37%         23           26,001         27,000         15         397,500         3,520         96.78%         24           27,001         28,000         15         412,500         3,535         97.53%         24           29,001         30,000         9         265,500         3,556         97.77%         25           30,001         31,000         7         213,500         3,563         97.97%         25           31,001         32,000         7         220,500         3,570         98.16%         25           32,001         33,000         7	575,500	71.1
21,001         22,000         29         623,500         3,426         94.20%         21           22,001         23,000         19         427,500         3,445         94.72%         22           23,001         24,000         20         470,000         3,465         95.27%         22           24,001         25,000         25         612,500         3,490         95.96%         23           25,001         26,000         15         382,500         3,505         96.37%         23           26,001         27,000         15         397,500         3,520         96.78%         24           27,001         28,000         15         412,500         3,535         97.20%         24           29,001         30,000         12         342,000         3,547         97.53%         24           29,001         30,000         7         213,500         3,563         97.97%         25           30,001         31,000         7         220,500         3,570         98.16%         25           32,001         33,000         7         227,500         3,577         98.35%         25           33,001         34,000         6	231,500	73.40
22,001         23,000         19         427,500         3,445         94.72%         22           23,001         24,000         20         470,000         3,465         95.27%         22           24,001         25,000         25         612,500         3,490         95.96%         23           25,001         26,000         15         382,500         3,505         96.37%         23           26,001         27,000         15         397,500         3,505         96.78%         24           27,001         28,000         15         412,500         3,535         97.20%         24           28,001         29,000         12         342,000         3,547         97.53%         24           29,001         30,000         9         265,500         3,556         97.77%         25           30,001         31,000         7         213,500         3,553         97.97%         25           31,001         32,000         7         220,500         3,570         98.16%         25           32,001         34,000         6         201,000         3,583         98.52%         26           34,001         35,000         5	855,000	75.5
24,001       25,000       25       612,500       3,490       95.96%       23         25,001       26,000       15       382,500       3,505       96.37%       23         26,001       27,000       15       397,500       3,520       96.78%       24         27,001       28,000       15       412,500       3,535       97.20%       24         28,001       29,000       12       342,000       3,547       97.53%       24         29,001       30,000       9       265,500       3,556       97.77%       25         30,001       31,000       7       213,500       3,563       97.97%       25         31,001       32,000       7       220,500       3,570       98.16%       25         32,001       33,000       7       227,500       3,577       98.35%       25         33,001       34,000       6       201,000       3,583       98.52%       26         34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         38,001       39,000 <t< td=""><td>282,500</td><td>77.0</td></t<>	282,500	77.0
25,001       26,000       15       382,500       3,505       96.37%       23         26,001       27,000       15       397,500       3,520       96.78%       24         27,001       28,000       15       412,500       3,535       97.20%       24         28,001       29,000       12       342,000       3,547       97.53%       24         29,001       30,000       9       265,500       3,556       97.77%       25         30,001       31,000       7       213,500       3,563       97.97%       25         31,001       32,000       7       220,500       3,570       98.16%       25         32,001       33,000       7       227,500       3,577       98.35%       25         33,001       34,000       6       201,000       3,583       98.52%       26         34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         36,001       37,000       7       255,500       3,603       99.07%       26         38,001       38,000 <td< td=""><td>752,500</td><td>78.6</td></td<>	752,500	78.6
26,001       27,000       15       397,500       3,520       96.78%       24         27,001       28,000       15       412,500       3,535       97.20%       24         28,001       29,000       12       342,000       3,547       97.53%       24         29,001       30,000       9       265,500       3,556       97.77%       25         30,001       31,000       7       213,500       3,563       97.97%       25         31,001       32,000       7       220,500       3,570       98.16%       25         32,001       33,000       7       227,500       3,577       98.35%       25         34,001       34,000       6       201,000       3,583       98.52%       26         34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         36,001       37,000       7       255,500       3,603       99.07%       26         38,001       39,000       1       38,500       3,606       99.15%       26         38,001       39,000       4	365,000	80.7
26,001       27,000       15       397,500       3,520       96.78%       24         27,001       28,000       15       412,500       3,535       97.20%       24         28,001       29,000       12       342,000       3,547       97.53%       24         29,001       30,000       9       265,500       3,556       97.77%       25         30,001       31,000       7       213,500       3,563       97.97%       25         31,001       32,000       7       220,500       3,570       98.16%       25         32,001       33,000       7       227,500       3,577       98.35%       25         34,001       34,000       6       201,000       3,583       98.52%       26         34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         36,001       37,000       7       255,500       3,603       99.07%       26         38,001       39,000       1       38,500       3,606       99.15%       26         39,001       40,000       4	747,500	82.1
28,001       29,000       12       342,000       3,547       97.53%       24         29,001       30,000       9       265,500       3,556       97.77%       25         30,001       31,000       7       213,500       3,563       97.97%       25         31,001       32,000       7       220,500       3,570       98.16%       25         32,001       33,000       7       227,500       3,577       98.35%       25         33,001       34,000       6       201,000       3,583       98.52%       26         34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         36,001       37,000       7       255,500       3,603       99.07%       26         37,001       38,000       3       112,500       3,606       99.15%       26         38,001       39,000       1       38,500       3,611       99.29%       27         40,001       40,000       4       158,000       3,614       99.37%       27         41,001       42,000       4 </td <td>145,000</td> <td>83.4</td>	145,000	83.4
29,001       30,000       9       265,500       3,556       97.77%       25         30,001       31,000       7       213,500       3,563       97.97%       25         31,001       32,000       7       220,500       3,570       98.16%       25         32,001       33,000       7       227,500       3,577       98.35%       25         33,001       34,000       6       201,000       3,583       98.52%       26         34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         36,001       37,000       7       255,500       3,603       99.07%       26         37,001       38,000       3       112,500       3,606       99.15%       26         38,001       39,000       1       38,500       3,607       99.18%       26         39,001       40,000       4       158,000       3,611       99.29%       27         40,001       41,000       3       121,500       3,618       99.48%       27         42,001       43,000       - <td>557,500</td> <td>84.9</td>	557,500	84.9
30,001       31,000       7       213,500       3,563       97.97%       25         31,001       32,000       7       220,500       3,570       98.16%       25         32,001       33,000       7       227,500       3,577       98.35%       25         33,001       34,000       6       201,000       3,583       98.52%       26         34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         36,001       37,000       7       255,500       3,603       99.07%       26         37,001       38,000       3       112,500       3,606       99.15%       26         38,001       39,000       1       38,500       3,607       99.18%       26         39,001       40,000       4       158,000       3,611       99.29%       27         40,001       41,000       3       121,500       3,614       99.37%       27         42,001       43,000       -       -       3,618       99.48%       27         43,001       44,000       5	899,500	86.0
31,001         32,000         7         220,500         3,570         98.16%         25           32,001         33,000         7         227,500         3,577         98.35%         25           33,001         34,000         6         201,000         3,583         98.52%         26           34,001         35,000         5         172,500         3,588         98.65%         26           35,001         36,000         8         284,000         3,596         98.87%         26           36,001         37,000         7         255,500         3,603         99.07%         26           37,001         38,000         3         112,500         3,606         99.15%         26           38,001         39,000         1         38,500         3,607         99.18%         26           39,001         40,000         4         158,000         3,611         99.29%         27           40,001         41,000         3         121,500         3,614         99.37%         27           42,001         43,000         -         -         -         3,618         99.48%         27           43,001         44,000         5 <td>165,000</td> <td>87.0</td>	165,000	87.0
32,001       33,000       7       227,500       3,577       98.35%       25         33,001       34,000       6       201,000       3,583       98.52%       26         34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         36,001       37,000       7       255,500       3,603       99.07%       26         37,001       38,000       3       112,500       3,606       99.15%       26         38,001       39,000       1       38,500       3,607       99.18%       26         39,001       40,000       4       158,000       3,611       99.29%       27         40,001       41,000       3       121,500       3,614       99.37%       27         42,001       43,000       -       -       3,618       99.48%       27         43,001       44,000       5       217,500       3,618       99.48%       27         44,001       45,000       2       89,000       3,625       99.67%       27         45,001       46,000       -	378,500	87.7
33,001       34,000       6       201,000       3,583       98.52%       26         34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         36,001       37,000       7       255,500       3,603       99.07%       26         37,001       38,000       3       112,500       3,606       99.15%       26         38,001       39,000       1       38,500       3,607       99.18%       26         39,001       40,000       4       158,000       3,611       99.29%       27         40,001       41,000       3       121,500       3,614       99.37%       27         42,001       42,000       4       166,000       3,618       99.48%       27         43,001       44,000       5       217,500       3,628       99.48%       27         44,001       45,000       2       89,000       3,625       99.67%       27         45,001       46,000       -       -       3,625       99.67%       27         46,001       47,000       2	599,000	88.5
34,001       35,000       5       172,500       3,588       98.65%       26         35,001       36,000       8       284,000       3,596       98.87%       26         36,001       37,000       7       255,500       3,603       99.07%       26         37,001       38,000       3       112,500       3,606       99.15%       26         38,001       39,000       1       38,500       3,607       99.18%       26         39,001       40,000       4       158,000       3,611       99.29%       27         40,001       41,000       3       121,500       3,614       99.37%       27         42,001       43,000       -       -       3,618       99.48%       27         43,001       44,000       5       217,500       3,623       99.62%       27         44,001       45,000       2       89,000       3,625       99.67%       27         45,001       46,000       -       -       3,625       99.67%       27         46,001       47,000       2       93,000       3,627       99.73%       27	826,500	89.2
35,001     36,000     8     284,000     3,596     98.87%     26       36,001     37,000     7     255,500     3,603     99.07%     26       37,001     38,000     3     112,500     3,606     99.15%     26       38,001     39,000     1     38,500     3,607     99.18%     26       39,001     40,000     4     158,000     3,611     99.29%     27       40,001     41,000     3     121,500     3,614     99.37%     27       42,001     43,000     -     -     3,618     99.48%     27       43,001     44,000     5     217,500     3,618     99.48%     27       44,001     45,000     2     89,000     3,623     99.62%     27       45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	027,500	89.9
36,001     37,000     7     255,500     3,603     99.07%     26       37,001     38,000     3     112,500     3,606     99.15%     26       38,001     39,000     1     38,500     3,607     99.18%     26       39,001     40,000     4     158,000     3,611     99.29%     27       40,001     41,000     3     121,500     3,614     99.37%     27       42,001     43,000     -     -     3,618     99.48%     27       43,001     44,000     5     217,500     3,623     99.62%     27       44,001     45,000     2     89,000     3,625     99.67%     27       45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	200,000	90.5
37,001     38,000     3     112,500     3,606     99.15%     26       38,001     39,000     1     38,500     3,607     99.18%     26       39,001     40,000     4     158,000     3,611     99.29%     27       40,001     41,000     3     121,500     3,614     99.37%     27       41,001     42,000     4     166,000     3,618     99.48%     27       42,001     43,000     -     -     3,618     99.48%     27       43,001     44,000     5     217,500     3,623     99.62%     27       44,001     45,000     2     89,000     3,625     99.67%     27       45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	484,000	91.5
38,001     39,000     1     38,500     3,607     99.18%     26       39,001     40,000     4     158,000     3,611     99.29%     27       40,001     41,000     3     121,500     3,614     99.37%     27       41,001     42,000     4     166,000     3,618     99.48%     27       42,001     43,000     -     -     3,618     99.48%     27       43,001     44,000     5     217,500     3,623     99.62%     27       44,001     45,000     2     89,000     3,625     99.67%     27       45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	739,500	92.4
39,001     40,000     4     158,000     3,611     99.29%     27       40,001     41,000     3     121,500     3,614     99.37%     27       41,001     42,000     4     166,000     3,618     99.48%     27       42,001     43,000     -     -     3,618     99.48%     27       43,001     44,000     5     217,500     3,623     99.62%     27       44,001     45,000     2     89,000     3,625     99.67%     27       45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	852,000	92.8
40,001       41,000       3       121,500       3,614       99.37%       27         41,001       42,000       4       166,000       3,618       99.48%       27         42,001       43,000       -       -       -       3,618       99.48%       27         43,001       44,000       5       217,500       3,623       99.62%       27         44,001       45,000       2       89,000       3,625       99.67%       27         45,001       46,000       -       -       3,625       99.67%       27         46,001       47,000       2       93,000       3,627       99.73%       27	890,500	92.9
41,001     42,000     4     166,000     3,618     99.48%     27       42,001     43,000     -     -     -     3,618     99.48%     27       43,001     44,000     5     217,500     3,623     99.62%     27       44,001     45,000     2     89,000     3,625     99.67%     27       45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	048,500	93.5
42,001     43,000     -     -     3,618     99.48%     27       43,001     44,000     5     217,500     3,623     99.62%     27       44,001     45,000     2     89,000     3,625     99.67%     27       45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	170,000	93.9
43,001     44,000     5     217,500     3,623     99.62%     27       44,001     45,000     2     89,000     3,625     99.67%     27       45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	336,000	94.5
44,001     45,000     2     89,000     3,625     99.67%     27       45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	336,000	94.5
45,001     46,000     -     -     3,625     99.67%     27       46,001     47,000     2     93,000     3,627     99.73%     27	553,500	95.2
46,001 47,000 2 93,000 3,627 99.73% 27	642,500	95.5
	642,500	95.5
47,001 48,000 1 47,500 3,628 99.75% 27	735,500	95.8
	783,000	96.0
	783,000	96.0
	783,000	96.0
	934,500	96.5
	037,500	96.9
	037,500	96.9
	091,000	97.1
	156,500	97.3
	239,000	97.6
	925,180	100.0
3,637 100.00% 28	925,180	100.0
als 3,637 28,925,180 3,637 28	925,180	

Average No. of Customers:

304

Average Consumption:

7,953

Median Consumption:

Test Year Ended December 31, 2011

Bill Count

Schedule H-5 Page 2 of 9

Rate Schedule:

3/4" Residential

		Number					
		of Bills by	Consumption		tive Bills		Consumption
Block	<u> </u>	Block	by Blocks	No.	% of Total	Amount	% of Total
0		1		1	2.17%		0.00%
1	1,000	3	1,500	4	8.70%	1,500	0.36%
1,001	2,000	2	3,000	6	13.04%	4,500	1.09%
2,001	3,000	5	12,500	11	23.91%	17,000	4.11%
3,001	4,000	7	•				
-	•	,	24,500	18	39.13%	41,500	10.04%
4,001	5,000	3	13,500	21	45.65%	55,000	13.30%
5,001	6,000	2	11,000	23	50.00%	66,000	15.96%
6,001	7,000	1	6,500	24	52.17%	72,500	17.53%
7,001	8,000	3	22,500	27	58.70%	95,000	22.97%
8,001	9,000	4	34,000	31	67.39%	129,000	31.20%
9,001	10,000	-	-	31	67.39%	129,000	31.20%
10,001	11,000	3	31,500	34	73.91%	160,500	38.81%
11,001	12,000	1	11,500	35	76.09%	172,000	41.60%
12,001	13,000	4	50,000	39	84.78%	222,000	53.69%
13,001	14,000	-	-	39	84.78%	222,000	53.69%
14,001	15,000	1	14,500	40	86.96%	236,500	57.19%
19,001	20,000	1	19,500	41	89.13%	256,000	61.91%
24,001	25,000	1	24,500	42	91.30%	280,500	67.84%
30,001	31,000	2	61,000	44	95.65%	341,500	82.59%
35,001	36,000	1	35,500	45	97.83%	377,000	91.17%
36,001	37,000	1	36,500	46	100.00%	413,500	100.00%
Totals		46	413,500	46		413,500	

Average No. of Customers:

4

Average Consumption:

8,989

Median Consumption:

Test Year Ended December 31, 2011

Bill Count

Schedule H-5 Page 3 of 9

Rate Schedule:

1" Residential

		Number	Canada anti-	Committee	ation Dille	Committee (		
_,		of Bills by	Consumption		tive Bills	Cumulative Consumption		
Bloc	:k	Block	by Blocks	No.	% of Total	Amount	% of Total	
0					0.00%		0.00%	
	1 000	-	-	-		-		
1	1,000	10	5,000	10	11.49%	5,000	0.42%	
1,001	2,000 3,000	1	1,500	11	12.64%	6,500	0.55%	
2,001	•	11	27,500	22	25.29%	34,000	2.85%	
3,001	4,000	7	24,500	29	33.33%	58,500	4.91%	
4,001	5,000	4	18,000	33	37.93%	76,500	6.42%	
5,001	6,000	2	11,000	35	40.23%	87,500	7.34%	
6,001	7,000	6	39,000	41	47.13%	126,500	10.61%	
7,001	8,000	8	60,000	49	56.32%	186,500	15.64%	
8,001	9,000	10	85,000	59	67.82%	271,500	22.77%	
9,001	10,000	2	19,000	61	70.11%	290,500	24.36%	
10,001	11,000	5	52,500	66	75.86%	343,000	28.76%	
11,001	12,000	3	34,500	69	79.31%	377,500	31.66%	
12,001	13,000	3	37,500	72	82.76%	415,000	34.80%	
13,001	14,000	1	13,500	73	83.91%	428,500	35.93%	
14,001	15,000	2	29,000	75	86.21%	457,500	38.37%	
15,001	16,000	1	15,500	76	87.36%	473,000	39.67%	
16,001	17,000	1	16,500	77	88.51%	489,500	41.05%	
17,001	18,000	1	17,500	78	89.66%	507,000	42.52%	
18,001	19,000	-	-	78	89.66%	507,000	42.52%	
19,001	20,000	1	19,500	79	90.80%	526,500	44.15%	
20,001	21,000	1	20,500	80	91.95%	547,000	45.87%	
46,001	47,000	1	46,500	81	93.10%	593,500	49.77%	
48,001	49,000	1	48,500	82	94.25%	642,000	53.84%	
83,001	84,000	1	83,500	83	95.40%	725,500	60.84%	
96,001	97,000	1	96,500	84	96.55%	822,000	68.93%	
118,960	118,960	1	118,960	85	97.70%	940,960	78.91%	
125,280	125,280	1	125,280	86	98.85%	1,066,240	89.42%	
126,220	126,220	1	126,220	87	100.00%	1,192,460	100.00%	
	220,220	<b>+</b>	120,220			1,152,700	100.0076	
Totals		87	1,192,460	87		1,192,460		

Average No. of Customers:

8

Average Consumption:

13,706

Median Consumption:

Test Year Ended December 31, 2011

Bill Count

Schedule H-5 Page 4 of 9

Rate Schedule:

1.5" Residential

Block		Number of Bills by	Consumption	Cumula	tive Bills	Cumulative	ative Consumption	
		Block	by Blocks	No.	% of Total	Amount	% of Total	
0		7	-	7	36.84%	-	0.00%	
1	1,000	-	-	7	36.84%	-	0.00%	
1,001	2,000	1	1,500	8	42.11%	1,500	2.59%	
2,001	3,000	9	22,500	17	89.47%	24,000	41.389	
8,001	9,000	1	8,500	18	94.74%	32,500	56.03%	
25,001	26,000	1	25,500	19	100.00%	58,000	100.00%	

Average No. of Customers:

2

Average Consumption:

3,053

Median Consumption:

Test Year Ended December 31, 2011

Bill Count

Schedule H-5 Page 5 of 9

Rate Schedule:

5/8" Commercial

		Number of Bills by	Consumption	Cumula	itive Bills	Cumulative (	Consumption
Bloc	k	Block	by Blocks	No. % of Total		Amount	% of Total
5.00			Dy Diocks		70 01 10 001	, initiality	70011000
0		-	-	-	0.00%	-	0.00%
1	1,000	1	500	1	4.17%	500	0.17%
1,001	2,000	1	1,500	2	8.33%	2,000	0.70%
2,001	3,000	3	7,500	5	20.83%	9,500	3.32%
3,001	4,000	1	3,500	6	25.00%	13,000	4.55%
4,001	5,000	1	4,500	7	29.17%	17,500	6.12%
5,001	6,000	2	11,000	9	37.50%	28,500	9.97%
6,001	7,000	1	6,500	10	41.67%	35,000	12.24%
7,001	8,000	1	7,500	11	45.83%	42,500	14.86%
8,001	9,000	3	25,500	14	58.33%	68,000	23.78%
9,001	10,000	1	9,500	15	62.50%	77,500	27.10%
10,001	11,000	-	-	15	62.50%	77,500	27.10%
11,001	12,000	-	-	15	62.50%	77,500	27.10%
12,001	13,000	1	12,500	16	66.67%	90,000	31.47%
15,001	16,000	1	15,500	17	70.83%	105,500	36.89%
16,001	17,000	-	-	17	70.83%	105,500	36.89%
17,001	18,000	1	17,500	18	75.00%	123,000	43.01%
18,001	19,000	1	18,500	19	79.17%	141,500	49.48%
23,001	24,000	1	23,500	20	83.33%	165,000	57.69%
28,001	29,000	1	28,500	21	87.50%	193,500	67.66%
29,001	30,000	1	29,500	22	91.67%	223,000	77.97%
30,001	31,000	1	30,500	23	95.83%	253,500	88.64%
31,001	32,000	-	-	23	95.83%	253,500	88.64%
32,001	33,000	1	32,500	24	100.00%	286,000	100.00%
		-		24	100.00%	286,000	100.00%

Totals 24 286,000 24 286,000

Average No. of Customers:

2

Average Con 92,000 96,000

11,917

Median Consumption:

Test Year Ended December 31, 2011

Bill Count

Rate Schedule: 1" Commercial

		Number of Bills by	Consumption	Cumula	tive Bills	Cumulative (	Consumption
Bloc	k	Block	by Blocks	No.	% of Total	Amount	% of Total
5,001	6,000	1	5,500	1	4,17%	5,500	1.92%
6,001	7,000	2	13,000	3	12.50%	18,500	6.47%
7,001	8,000	3	22,500	6	25.00%	41,000	14.34%
8,001	9,000	2	17,000	8	33.33%	58,000	20.28%
9,001	10,000	2	19,000	10	41.67%	77,000	26.92%
10,001	11,000	3	31,500	13	54.17%	108,500	37.94%
11,001	12,000	1	11,500	14	58.33%	120,000	41.96%
12,001	13,000	2	25,000	16	66.67%	145,000	50.70%
13,001	14,000	5	67,500	21	87.50%	212,500	74.30%
16,001	17,000	1	16,500	22	91.67%	229,000	80.07%
24,001	25,000	1	24,500	23	95.83%	253,500	88.64%
32,001	33,000	1	32,500	24	100.00%	286,000	100.00%
Totals		24	286,000	24		286,000	

2

Average No. of Customers:

Average Consumption: 11,917

Median Consumption: 10,500

Schedule H-5 Page 6 of 9 Rate Schedule:

2" Irrigation

		Number					
		of Bills by			tive Bills	Cumulative Consumption	
Bloci	k	Block	by Blocks	No.	% of Total	Amount	% of Total
_							
0		1	-	1	4.17%	•	0.00%
9,001	10,000	1	9,500	2	8.33%	9,500	0.23%
17,001	18,000	1	17,500	3	12.50%	27,000	0.66%
18,001	19,000	1	18,500	4	16.67%	45,500	1.11%
22,001	23,000	2	45,000	6	25.00%	90,500	2.20%
23,001	24,000	1	23,500	7	29.17%	114,000	2.77%
24,001	25,000	1	24,500	8	33.33%	138,500	3.36%
29,001	30,000	1	29,500	9	37.50%	168,000	4.08%
55,001	56,000	1	55,500	10	41.67%	223,500	5.43%
67,001	68,000	1	67,500	11	45.83%	291,000	7.07%
75,001	76,000	1	75,500	12	50.00%	366,500	8.90%
79,001	80,000	1	79,500	13	54.17%	446,000	10.84%
83,001	84,000	1	83,500	14	58.33%	529,500	12.86%
105,600	105,600	1	105,600	15	62.50%	635,100	15.43%
122,000	122,000	1	122,000	16	66.67%	757,100	18.39%
220,100	220,100	1	220,100	17	70.83%	977,200	23.74%
313,200	313,200	1	313,200	18	75.00%	1,290,400	31.35%
370,400	370,400	1	370,400	19	79.17%	1,660,800	40.35%
395,600	395,600	1	395,600	20	83.33%	2,056,400	49.96%
410,800	410,800	1	410,800	21	87.50%	2,467,200	59.94%
462,500	462,500	1	462,500	22	91.67%	2,929,700	71.17%
549,300	549,300	1	549,300	23	95.83%	3,479,000	84.52%
637,200	637,200	1	637,200	24	100.00%	4,116,200	100.00%
Totals		24	4,116,200	24		4,116,200	

Average No. of Customers:

2

Average Consumption:

171,508

Median Consumption:

224,000

### Water Utility of Greater Tonopah

Test Year Ended December 31, 2011 Bill Count

Rate Schedule:

3" Irrigation

		of Bills by	Consumption	Cumulat	tive Bills	Cumulative (	Consumption	
Block		Block	by Blocks	No.	% of Total	Amount	% of Total	
0		-	-	-	0.00%	-	0.00%	
1,001	2,000	2	3,000	2	16.67%	3,000	1.34%	
12,001	13,000	1	12,500	3	25.00%	15,500	6.92%	
15,001	16,000	1	15,500	4	33.33%	31,000	13.84%	
18,001	19,000	2	37,000	6	50.00%	68,000	30.36%	
22,001	23,000	2	45,000	8	66.67%	113,000	50.45%	
25,001	26,000	1	25,500	9	75.00%	138,500	61.83%	
28,001	29,000	3	85,500	12	100.00%	224,000	100.00%	
			-					

12

224,000

Average No. of Customers:

1

Average Consumption:

Totals

18,667

12

Median Consumption:

#### Water Utility of Greater Tonopah Test Year Ended December 31, 2008 Bill Count

Rate Schedule:

2" Construction

		Number of Bills by	Consumption	Cumula	tive Bills	Cumulative Co	onsumption
Block	<	Block	by Blocks	No.	% of Total	Amount	% of Total
0		1.6	-	2	24.24%	-	0.00%
1	1,000	1	500	3	39.39%	500	1.33%
1,001	2,000	1	1,500	4	54.55%	2,000	5.33%
7,001	8,000	1	7,500	5	69.70%	9,500	25.33%
10,001	11,000	1	10,500	6	84.85%	20,000	53.33%
17,001	18,000	1	17,500 -	7	100.00%	37,500	100.00%
Totals		6.6	37,500	7		37,500	

Average No. of Customers:

1

Average Consumption:

5,682

Median Consumption:

1,000

#### Please Note:

The Monthly Minimum in this category is \$180.40, however only 6 of the bills were for the entire month, while 1 of the bills was for about 60% of the month, resulting in a zero usage bill for .6 months.